

ATTACHMENT F: Worksheets Used to Calculate Pesticide Industry (Tolerance Petitioner) Labor Costs

**NAICS:
541710
Research and Development in the Physical, Engineering,
and Life Sciences**

Labor Category:	Formula	Managerial	Natural Science Managers	Technical	Soil and Plant Scientists	Biological Scientists	Biological Technicians	Clerical
Unloaded Hourly Rate ¹	= W	\$76.51	\$78.17	\$39.80	\$33.90	\$41.49	\$22.97	\$22.74
Benefits Percentage ²	Lb = B/W	46.3%	46.3%	46.3%	46.3%	46.3%	46.3%	46.3%
Benefits per hour	B = W*Lb	\$35.43	\$36.20	\$18.43	\$15.70	\$19.22	\$10.64	\$10.53
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$111.94	\$114.37	\$58.23	\$49.60	\$60.71	\$33.61	\$33.27
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%	50%	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$55.97	\$57.19	\$29.12	\$24.80	\$30.35	\$16.80	\$16.64
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$167.92	\$171.56	\$87.35	\$74.40	\$91.06	\$50.41	\$49.91

1. Data

Source: BLS http://www.bls.gov/oes/current/naics5_541710.htm

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Standard Occupational Codes:

Management: 11-0000, Management Occupations
 Natural Science Managers: 11-9121, Natural Science Managers

May 2014 data

Technical: 19-0000, Life, Physical, and Social Science Occupations Updated 4/08/14
Soil and Plant 19-1013, Soil and Plant
Scientists: Scientists
Biological
Scientists: 19-1029, Biological Scientists, All Others
Biological 19-4021, Biological
Technicians: Technicians
Clerical: 43-0000, Office and Administrative Support Occupations

2. Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.

3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading factor is suggested within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.