

**ATTACHMENT G: Work Sheets used to Calculate IR-4 Labor Costs**

**NAICS: 541600**

**IR-4 & Consulting**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$68.39	\$34.52	\$18.92
Benefits Percentage <sup>2</sup>	Lb = B/W	46.3%	46.3%	46.3%
Benefits per hour	B = W*Lb	\$31.67	\$15.99	\$8.76
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$100.06	\$50.51	\$27.68
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$50.03	\$25.25	\$13.84
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$150.10	\$75.76	\$41.52

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_541600.htm](http://www.bls.gov/oes/current/naics4_541600.htm) **May 2014 data**

NAICS 541600 - Management, Scientific, and Technical Consulting Services

Standard Occupational Codes:

Management: 11-0000, Management Occupations

19-0000, Life, Physical, and Social Science

Technical: Occupations

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 for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA