

ATTACHMENT E

Work Sheets used to Calculate Respondent Labor Costs

This attachment is available as part of the electronic docket EPA-HQ-OPP-2016-0630 and is part of the ICR's Supporting Statement.

Respondent Labor Costs

Pesticide Registrants (NAICS 325300)				
Item	Formula	Labor Category ²		
		Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$57.78	\$32.73	\$19.62
Benefits Percentage ³	Lb = B/W	46.0%	46.0%	46.0%
Benefits per hour	B = W*Lb	\$26.59	\$15.06	\$9.03
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$84.37	\$47.79	\$28.65
Overhead Percentage ⁴	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$42.19	\$23.90	\$14.32
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$126.56	\$71.69	\$42.97

1. Source: Bureau of Labor Statistics, NAICS 325300 Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing, May 2015, http://www.bls.gov/oes/current/naics4_325300.htm
2. Standard Occupational Codes:
 Management: 11-0000, Management Occupations
 Technical: 19-0000, Life Physical, and Social Science Occupations
 Clerical: 43-0000, Office and Administrative Support Occupations
3. Total benefits/wages based on June 2015 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
4. U.S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pp. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.

Work Sheets used to Calculate EPA and Federal Government Labor Costs

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EPA and Federal Government Labor Costs

Item	Formula	Labor Category ²		
		Managerial	Technical	Administrative
Unloaded Hourly Rate ¹	= W	\$57.02	\$37.15	\$21.19
Benefits Percentage ³	Lb = B/W	46.0%	46.0%	46.0%
Benefits per hour	B = W*Lb	\$26.24	\$17.10	\$9.75
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$83.26	\$54.25	\$30.94
Overhead Percentage ⁴	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.63	\$27.12	\$15.47
Fully Loaded Hourly Rate	Wf = Wb+OH = W+B+OH	\$124.89	\$81.37	\$46.41

1. Source: Bureau of Labor Statistics, NAICS 999100 – Federal Executive Branch, May 2015, http://www.bls.gov/oes/current/naics4_999100.htm
2. Standard Occupational Codes:
 Management: 11-0000, Management Occupations
 Technical: 19-0000, Life Physical, and Social Science Occupations
 Administrative: 43-0000, Office, Clerical and Administrative Support Occupations
3. Total benefits/wages based on June 2015 Employer costs for employee compensation, All Civilian nonfarm workers, <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ecccqrtn.pdf>
4. U.S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pp. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.