**ATTACHMENT G**

**Worksheets used to Calculate Respondent Labor Costs**

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2020-0692**and is part of the ICR’s Supporting Statement.

**Respondent Labor Costs**

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| **IPM Promoters (**NAICS 541600) | | | | |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $73.39 | $37.66 | $21.11 |
| Benefits Percentage3 | Lb = B/W | 46% | 46% | 46% |
| Benefits per hour | B = W\*Lb | $33.76 | $17.33 | $9.71 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $107.15 | $54.99 | $30.82 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $53.58 | $27.49 | $15.41 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | **$160.73** | **$82.48** | **$46.23** |

1. Source: Bureau of Labor Statistics, NAICS 541600 – Management, Scientific, and Technical Consulting Services, May 2019, <http://www.bls.gov/oes/current/naics4_541600.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

1. Total benefits/wages based on June 2014 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
2. 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.

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| **IPM Users**(NAICS 561710) | | | | |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **1st Line Supervisor** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $47.62 | $25.43 | $17.23 |
| Benefits Percentage3 | Lb = B/W | 46% | 46% | 46% |
| Benefits per hour | B = W\*Lb | $21.91 | $11.70 | $7.93 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $69.53 | $37.13 | $25.16 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $34.76 | $18.56 | $12.58 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | **$104.29** | **$55.69** | **$37.74** |

1. Source: Bureau of Labor Statistics, NAICS 561710 - Exterminating and Pest Control Services, May 2019, <http://www.bls.gov/oes/current/naics5_561710.htm>
2. Standard Occupational Codes:

Management: 11-0000, Management Occupations

1st Line Supervisor: 37-1012, First-Line Supervisors/Managers

Clerical: 43-0000, Office and Administrative Support Occupations

1. Total benefits/wages based on June 2014 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
2. 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.

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| **National IPM users**(NAICS 311000) | | | | |
| **Item** | **Formula** | **Labor Category2** | | |
| Managerial | Technical | Clerical |
| Unloaded Hourly Rate1 | = W | $58.54 | $28.83 | $19.38 |
| Benefits Percentage3 | Lb = B/W | 46% | 46% | 46% |
| Benefits per hour | B = W\*Lb | $26.93 | $13.26 | $8.92 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $85.47 | $42.09 | $28.30 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $42.74 | $21.05 | $14.15 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | **$128.21** | **$63.14** | **$42.44** |

1. Source: Bureau of Labor Statistics, NAICS 311000 - Food Manufacturing, May 2019, <http://www.bls.gov/oes/current/naics3_311000.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

1. Total benefits/wages based on June 2014 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
2. 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.

**Worksheets used to Calculate EPA and Federal Government Labor Costs**

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**EPA and Federal Government Labor Costs**

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| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $60.69 | $42.69 | $22.40 |
| Benefits Percentage3 | Lb = B/W | 46% | 46% | 46% |
| Benefits per hour | B = W\*Lb | $27.92 | $19.64 | $10.31 |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $88.61 | $62.33 | $32.71 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $44.31 | $31.17 | $16.35 |
| Fully Loaded Hourly Rate | Wf = Wb+OH = W+B+OH | **$132.92** | **$93.50** | **$49.06** |
| 1. Source: Bureau of Labor Statistics, NAICS 999100 – Federal Executive Branch, May 2019, <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  Clerical: 43-0000, Office and Administrative Support Occupations   1. Total benefits/wages based on June 2013 Employer costs for employee compensation, All Civilian nonfarm workers, <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececqrtn.pdf> 2. 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. | | | | |