**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 OccupationsTechnical: 19-0000, Life Physical, and Social Science OccupationsClerical: 43-0000, Office and Administrative Support Occupations1. 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.
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