Table x: Manufacturing Industry Wage Rates (2020\$)								
Labor Category	Data Series ^a	Date	Wage	Fringe Benefit	Total Compensa tion	Overhead % of Total Compensa tion ^b	Overhead	Hourly Loaded Wages ^c
			(a)	(b)	(c) = (a) + (b)	(d)	(e)=(c)*(d)	(f)=(c)+(e)
Managerial	BLS ECEC, Private Manufacturin g industries, "Mgt, Business, and Financial"	Dec-20	\$54.32	\$24.46	\$78.78	20%	\$15.76	\$94.54
Professional / Technical	BLS ECEC, Private Manufacturin g industries, "Professional and related"	Dec-20	\$44.63	\$22.45	\$67.08	20%	\$13.42	\$80.50
Clerical	BLS ECEC, Private Manufacturin g industries, "Office and Administrativ e Support"	Dec-20	\$20.86	\$9.62	\$30.48	20%	\$6.10	\$36.58

Footnotes
a Source: Employer Costs for Employee Compensation Supplementary Tables: December 2006 – December 2020 (U.S.

Rureau of Labor Statistics 2021).
An overhead rate of 20% is used based on assumptions in Handbook on Valuing Changes in Time Use Induced by Regulatory Requirements and Other LUS FPA Actions (FPA 2020).

CWage data are rounded to the closest cent in this analysis.