**ATTACHMENT E**

**Work Sheets used to Calculate Respondent Labor Costs**

This attachment is available as part of the electronic docket EPA-HQ-OPP-2022-0150

and is part of the ICR’s Supporting Statement.

**Respondent Labor Costs:**

**Agricultural Workers** (NAICS 452092)

|  |  |  |  |
| --- | --- | --- | --- |
| **Item** | **Formula** | **Labor Category2** | |
| Certified Applicator | Pesticide Handlers & Applicators |
| Unloaded Hourly Rate1 | = W | $17.73 | $14.98 |
| Benefits Percentage3 | Lb = B/W | 45% | 45% |
| Benefits per hour | B = W\*Lb | $7.98 | $6.74 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | **$25.71** | **$21.72** |

1. Source: Bureau of Labor Statistics, NAICS 452092– Agricultural Workers, May 2021, [http://www.bls.gov/oes/current/naics](http://www.bls.gov/oes/current/naics4_999200.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

1. Total benefits/wages based on May 2021 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.

**Registrants (Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing)** (NAICS: 325300)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $69.64 | $37.44 | $25.59 |
| Benefits Percentage3 | Lb = B/W | 45% | 45% | 45% |
| Benefits per hour | B = W\*Lb | $31.34 | $16.85 | $11.52 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $100.98 | $54.29 | $37.11 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $50.49 | $27.14 | $18.55 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | **$151.47** | **$81.43** | **$55.66** |

1. Source: Bureau of Labor Statistics, NAICS 325300– Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing, May 2021, [http://www.bls.gov/oes/current/naics](http://www.bls.gov/oes/current/naics4_999200.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

1. Total benefits/wages based on May 2021 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.

**States, Tribes, Territories** (NAICS 999200)

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| --- | --- | --- | --- | --- |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $47.69 | $32.49 | $21.79 |
| Benefits Percentage3 | Lb = B/W | 45% | 45% | 45% |
| Benefits per hour | B = W\*Lb | $21.46 | $14.62 | $9.81 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $69.15 | $47.11 | $31.60 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $34.58 | $23.56 | $15.80 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | **$103.73** | **$70.67** | **$47.39** |

1. Source: Bureau of Labor Statistics, NAICS 999200 – State Government, May 2021, [http://www.bls.gov/oes/current/naics](http://www.bls.gov/oes/current/naics4_999200.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

1. Total benefits/wages based on May 2021 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.

**Work Sheets used to Calculate EPA and Federal Government Labor Costs**

This attachment is available as part of the electronic docket EPA-HQ-OPP-2020-0150

and is part of the ICR’s Supporting Statement

**EPA / Federal Government Labor Costs** (NAICS 999100)

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| --- | --- | --- | --- | --- |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Administrative** |
| Unloaded Hourly Rate1 | = W | $ 63.67 | $ 42.00 | $ 23.24 |
| Benefits Percentage3 | Lb = B/W | 45% | 45% | 45% |
| Benefits per hour | B = W\*Lb | $28.65 | $18.90 | $10.46 |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $92.32 | $60.90 | $33.70 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $46.16 | $30.45 | $16.85 |
| Fully Loaded Hourly Rate | Wf = Wb+OH = W+B+OH | **$138.48** | **$91.35** | **$50.55** |
| 1. Source: Bureau of Labor Statistics, NAICS 999100 – Federal Executive Branch, May 2021, [http://www.bls.gov/oes/current/naics](http://www.bls.gov/oes/current/naics4_999200.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   1. Total benefits/wages based on May 2021 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. | | | | |