**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)

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|  **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)

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