

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 Category ²	
		Certified Applicator	Pesticide Handlers & Applicators
Unloaded Hourly Rate ¹	= W	\$17.73	\$14.98
Benefits Percentage ³	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

- Source: Bureau of Labor Statistics, NAICS 452092– Agricultural Workers, May 2021, <http://www.bls.gov/oes/current/naics>
- 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
- 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/ececcqrtn.pdf>
- 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 Category ²		
		Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$69.64	\$37.44	\$25.59
Benefits Percentage ³	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 Percentage ⁴	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$50.49	\$27.14	\$18.55

Fully Loaded Hourly Rate	$W_f = W_b + OH$ $= W + B + OH$	\$151.47	\$81.43	\$55.66
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5. Source: Bureau of Labor Statistics, NAICS 325300– Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing, May 2021, <http://www.bls.gov/oes/current/naics>
6. 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
7. 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/ececcqrtn.pdf>
8. 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)

Item	Formula	Labor Category ²		
		Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	$= W$	\$47.69	\$32.49	\$21.79
Benefits Percentage ³	$L_b = B/W$	45%	45%	45%
Benefits per hour	$B = W * L_b$	\$21.46	\$14.62	\$9.81
Loaded Hourly Rate	$W_b = W + B =$ $W(1+L_b)$	\$69.15	\$47.11	\$31.60
Overhead Percentage ⁴	$L_o = OH/W_b$	50%	50%	50%
Overhead per hour	$OH = W_b * L_o$	\$34.58	\$23.56	\$15.80
Fully Loaded Hourly Rate	$W_f = W_b + OH$ $= W + B + OH$	\$103.73	\$70.67	\$47.39

9. Source: Bureau of Labor Statistics, NAICS 999200 – State Government, May 2021, <http://www.bls.gov/oes/current/naics>
10. 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
11. 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/ececcqrtn.pdf>
12. 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

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and is part of the ICR's Supporting Statement

EPA / Federal Government Labor Costs (NAICS 999100)

Item	Formula	Labor Category ²		
		Managerial	Technical	Administrative
Unloaded Hourly Rate ¹	= W	\$ 63.67	\$ 42.00	\$ 23.24
Benefits Percentage ³	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 Percentage ⁴	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>
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
3. 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>
4. 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.