

NAICS: Sector 11

updated April 2, 2025

Agriculture

Labor Category:	Formula	Farmers, Ranchers & Agricultural Managers	Scientists & Technicians	Pesticide Handlers & Applicators	Agricultural Workers	Clerical
Unloaded Hourly Rate ¹	= W	\$48.11	\$29.44	\$22.14	\$18.11	\$22.53
Benefits Percentage ²	Lb = B/W	45.1%	45.1%	45.1%	45.1%	45.1%
Benefits per hour	B = W*Lb	\$21.72	\$13.29	\$9.99	\$8.18	\$10.17
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$69.83	\$42.73	\$32.13	\$26.29	\$32.70
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$34.91	\$21.36	\$16.07	\$13.14	\$16.35
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$104.74	\$64.09	\$48.20	\$39.43	`

1. Data Source: BLS <https://data.bls.gov/oes/#/industry/11--12>

NAICS: Sector 11 - Agriculture, Forestry, Fishing and Hunting

Standard Occupational Codes

Farmers and Ranchers	11-9013	Farmers, Ranchers, and Other Agricultural Managers
Agricultural Managers	11-9013	Farmers, Ranchers, and Other Agricultural Managers
Scientists & Technicians	19-0000	Life, Physical, and Social Science Occupations
Pesticide Handlers & App	37-3012	Pesticide Handlers, Sprayers, and Applicators, Vegetation
Agricultural Workers	45-2092	Farmworkers and Laborers, Crop, Nursery, and Greenhouse
Clerical	43-0000	Office and Administrative Support Occupations

May 2024 data

Last Modified Date: April 2, 2025

formerly 11-9012, Farmers and Ranc

formerly 11-9011, Farm, Ranch, and

2. Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.

3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.

Chemical Manufacturing (3251, 3252, 3253, and 3259 only)

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$77.80	\$42.65	\$29.50
Benefits Percentage ²	Lb = B/W	45.1%	45.1%	45.1%
Benefits per hour	B = W*Lb	\$35.12	\$19.25	\$13.32
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$112.92	\$61.90	\$42.82
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$56.46	\$30.95	\$21.41
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$169.38	\$92.85	\$64.23

- Data Source: BLS <https://data.bls.gov/oes/#/industry/3250A1> **May 2024 data**
 NAICS 3250A1 - Chemical Manufacturing (3251, 3252, 3253, and 3259 only) Last Modified Date: Ap
 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
- Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.
- U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.

NAICS: 444200

updated April 2, 2025

Lawn and Garden Equipment and Supplies Retailers

Labor Category:	Formula	Managerial	Sales Managers	Sales Representatives	Clerical
Unloaded Hourly Rate ¹	= W	\$39.31	\$25.81	\$16.02	\$20.30
Benefits Percentage ²	Lb = B/W	45.1%	45.1%	45.1%	45.1%
Benefits per hour	B = W*Lb	\$17.75	\$11.65	\$7.23	\$9.16
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$57.06	\$37.46	\$23.25	\$29.46
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$28.53	\$18.73	\$11.63	\$14.73
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$85.58	\$56.19	\$34.88	\$44.20

1. Data Source: BLS <https://data.bls.gov/oes/#/industry/444200>
 NAICS - 444200 Lawn and Garden Equipment and Supplies Retailers
 Standard Occupational Codes:

Management: 11-0000, Management Occupations
 Sales Managers 41-1011, First Line Supervisors/Managers of Retail Sales Workers
 Sales Representative 41-2031, Retail Sales Person
 Clerical: 43-0000, Office and Administrative Support Occupations

2. Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.
3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.

May 2024 data

Last Modified Date: April 2, 2025

Old name: Retail Nursery, Lawn, and Garden Supply Stores

NAICS - 444200 Lawn and Garden Equipment Supply Stores

NAICS: 999100

updated April 2, 2025

EPA or Federal Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$73.56	\$49.11	\$27.11
Benefits Percentage ²	Lb = B/W	45.1%	45.1%	45.1%
Benefits per hour	B = W*Lb	\$33.21	\$22.17	\$12.24
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$106.77	\$71.28	\$39.35
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$53.38	\$35.64	\$19.67
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$160.15	\$106.92	\$59.02

1. Data Source: BLS <https://data.bls.gov/oes/#!/industry/999100>

May 2024 data

NAICS 999100 - Federal Executive Branch

Last Modified Date: April 2, 2025

Standard Occupational Codes:

Management: 11-0000, Management Occupations

Technical: 19-0000, Life, Physical, and Social Science Occupations updated 4/08/2014

Clerical: 43-0000, Office and Administrative Support Occupations

2. Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.

3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.

NAICS: 999200

updated April 2, 2025

State Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$53.71	\$36.03	\$25.34
Benefits Percentage ²	Lb = B/W	45.1%	45.1%	45.1%
Benefits per hour	B = W*Lb	\$24.25	\$16.26	\$11.44
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$77.96	\$52.29	\$36.78
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$38.98	\$26.15	\$18.39
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$116.93	\$78.44	\$55.17

1. Data Source: BLS <https://data.bls.gov/oes/#/industry/999200>

NAICS 999200 - State Government

Standard Occupational Codes:

Management: 11-0000, Management Occupations

Technical: 19-0000, Life, Physical, and Social Science Occupations updated 4/08/2014

Clerical: 43-0000, Office and Administrative Support Occupations

May 2024 data

Last Modified Date: Ap

2. Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.

3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.

Civilian workers, excluding farm and federal government

<http://ftp.bls.gov/pub/special.requests/ocwc/ect/ececartn.pdf> (historical summary)
<http://www.bls.gov/news.release/ecec.t02.htm> (detailed current)

UPDATE FRINGE BENEFITS BEFORE UPDATING LABOR CATEGORIES																							
	Dec 2024	Dec 2023	Dec 2022	Dec 2021	Jun 2021	Jun 2020	Jun 2019	Dec 2017	Jun 2017	Mar 2016	Mar 2015	Mar 2014	March 2014	Mar 2013	Mar 2012	June 2011	Mar 2011	June 2010	Mar 2009	June 2008	Sep 2007	June 2007	Mar 2006
Salaries and wages (unloaded)	32.52	31.29	29.32	27.83	26.85	26.17	25.22	\$24.49	\$24.10	\$23.25	\$22.65	\$21.77	\$21.77	\$21.35	\$21.27	\$20.80	20.91	20.55	\$20.49	\$19.85	\$19.56	\$19.38	\$18.82
Benefits	14.68	14.13	13.17	12.52	12.06	12.04	11.55	\$11.38	\$11.18	\$10.70	\$10.49	\$9.80	\$9.80	\$9.49	\$9.42	\$9.17	9.15	8.96	\$8.90	\$8.64	\$8.47	\$8.37	\$8.04
% of salaries & wages	45.14%	45.16%	44.92%	44.99%	44.92%	46.01%	45.80%	46.47%	46.39%	46.02%	46.31%	45.02%	45.02%	44.45%	44.29%	44.09%	43.76%	43.60%	43.44%	43.53%	43.30%	43.19%	42.72%
Total Compensation	47.2	\$45.42	\$42.49	\$40.35	\$38.91	\$38.21	\$36.77	\$35.87	\$35.28	\$33.95	\$33.14	\$31.57	\$31.57	\$30.84	\$30.69	\$29.97	\$30.06	\$29.51	\$29.39	\$28.49	\$28.03	\$27.75	\$26.86

The fringe benefits are 45.1% of the unloaded salaries and wages for civilian, non federal and non farm workers.
This fringe rate is also applied to federal and farm workers in the tables in this workbook.

As of 05/21/18, the wage rates for 2017 are available from BLS.
OPP will use the May 2017 wage rate estimates from BLS as of 05/21/18
They can be accessed at the following link: <http://www.bls.gov/news.release/ecec.t02.htm>
December 2024 Data; Last Modified March 14,2025; Accessed April 1, 2025
Updated: April 1, 2025

Loaded wage rate is calcuated by dividing the benefits by wage and salaries found in the Total benefits and Wages and Salaries Columns in this link: <https://www.bls.gov/news.release/ecec.t02.htm>
<https://www.bls.gov/news.release/ecec.t02.htm>

Sector	Labor	Source	Sub	Website	Date	Wage	Benefits	Notes
federal	mgt	BLS NAICS 999100 -	11-0000 Mgt Occ	http://www.bls.gov/oe	May-05	\$43.39		mean hourly
federal	tech	BLS NAICS 999100 -	19-0000 Life, Phy	http://www.bls.gov/oe	May-05	\$30.93		mean hourly
federal	clerical	BLS NAICS 999100 -	43-0000 Office Ad	http://www.bls.gov/oe	May-05	\$21.99		mean hourly
industry	mgt	BLS NAICS 325300 F	11-0000 Mgt Occ	http://www.bls.gov/oes	May-05	\$47.02		mean hourly
industry	tech	BLS NAICS 325300 F	19-0000 Life, Phy	http://www.bls.gov/oes	May-05	\$30.21		mean hourly
industry	clerical	BLS NAICS 325300 F	43-0000 Office Ad	http://www.bls.gov/oes	May-05	\$15.41		mean hourly
state	mgt	BLS NAICS 999200 -	11-0000 Mgt Occ	http://www.bls.gov/oes	May-05	\$33.29		mean hourly
state	tech	BLS NAICS 999200 -	19-0000 Life, Phy	http://www.bls.gov/oes	May-05	\$23.02		mean hourly
state	clerical	BLS NAICS 999200 -	43-0000 Office Ad	http://www.bls.gov/oes	May-05	\$15.75		mean hourly
civilian	all	BLS Comp Cost Tren	all workers	http://www.bls.gov/nev	Mar-06	\$18.82	\$8.04	43%