U.S. Environmental Protection Agency
Information Collection Request

EXECUTIVE SUMMARY

Identification of the Information Collection – Title and Numbers

Title: Toxic Substances Control Act (TSCA) Section 8(a)(7) Reporting and Recordkeeping Requirements for Perfluoroalkyl and Polyfluoroalkyl Substances; Renewal

EPA ICR No.: 2682.04

OMB Control No.: 2070-0217

Docket ID No.: EPA-HQ-OPPT-2020-0549

Abstract

EPA is requiring reporting and recordkeeping requirements for Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) under the Toxic Substances Control Act (TSCA) as amended by the Fiscal Year 2020 National Defense Authorization Act (NDAA). As mandated by the amendment, EPA will require certain persons that manufacture (including import) or have manufactured these chemical substances in any year since January 1, 2011, to electronically report to EPA certain information. This is a one-time reporting event to provide greater transparency on the uses and risks associated with PFAS and is mandated by the NDAA. The total one-time burden and cost of the action are summarized in Table 1. Table 2 annualizes the burden and cost over a three-year ICR approval period (although the reporting is a one-time activity). EPA intends to amend the TSCA regulation for reporting and recordkeeping requirements for PFAS. As promulgated in October 2023, the regulation requires manufacturers (including importers) of PFAS in any year between 2011-2022 to report certain data to EPA related to exposure and environmental and health effects. EPA plans to finalize amendments to the rule to incorporate certain exemptions and other modifications to the scope of the reporting regulation. These exemptions will maintain important reporting on PFAS, consistent with statutory requirements, while exempting reporting on activities about which manufacturers are least likely to know or reasonably ascertain. Following rule finalization, the total one-time burden and cost of the reporting requirements are summarized in Table 3. Table 4 annualizes the burden and cost over a three-year ICR approval period (although the reporting is a one-time activity).

Table 1: Summary Total Burden and Costs

Activity	Number of Firms	Number of Responses	Total 3-Year Burden	Per-Firm Unit Cost	Total 3-Year Cost (2022$)	Per-Firm Unit Cost	Total 3-Year Cost (2022$)
				3% Discount Rate		7% Discount Rate	
Rule Familiarization	131,410	67,536	2,642,124	$1,692	$222,396,690	$1,629	$214,082,795
Compliance Determination	131,410	67,536	7,523,295	$3,861	$507,327,191	$3,654	$480,190,513
Form Completion	131,410	67,536	1,337,532	$793	$104,183,912	$740	$97,240,352
CBI	131,410	67,536	30,096	$18	$2,382,473	$17	$2,219,240

Substantiation							
Recordkeeping	131,410	67,536	67,536	$30	$3,937,169	$28	$3,665,229
CDX Registration	131,410	67,536	35,650	$23	$2,980,632	$21	$2,773,754
Respondent Total	**131,410**	**67,536**	**11,636,233**	**$6,417**	**$843,208,067**	**$6,089**	**$800,171,883**
Agency					**$1,612,702**		**$1,562,613**

Table 2: Summary of Annualized Burden and Costs

Activity	Number of Firms	Number of Responses	Annual Burden	Per-Firm Unit Cost	Annual Cost (2022$)	Per-Firm Unit Cost	Annual Cost (2022$)
				3% Discount Rate		7% Discount Rate	
Rule Familiarization	131,410	67,536	880,708	$564	$74,132,230	$543	$71,360,932
Compliance Determination	131,410	67,536	2,507,765	$1,287	$169,109,064	$1,218	$160,063,504
Form Completion	131,410	67,536	445,844	$264	$34,727,971	$247	$32,413,451
CBI Substantiation	131,410	67,536	10,032	$6	$794,158	$6	$739,747
Recordkeeping	131,410	67,536	22,512	$10	$1,312,390	$9	$1,221,743
CDX Registration	131,410	67,536	11,883	$8	$993,544	$7	$924,585
Respondent Total	**131,410**	**67,536**	**3,878,744**	**$2,139**	**$281,069,356**	**$2,030**	**$266,723,961**
Agency					**$537,567**		**$520,871**

Table 3: Summary Total Burden and Costs After Rule Finalization

Activity	Number of Firms	Number of Responses	Per-Firm Unit Burden	Total 3-Year Burden	Per-Firm Unit Cost	Total 3-Year Cost (2024$)	Per-Firm Unit Cost	Total 3-Year Cost (2024$)
					3% Discount Rate		7% Discount Rate	
Rule Familiarization	255	1,461	9	2,354	$834	$212,361	$834	$212,361
Compliance Determination	255	1,461	0	0	$0	$0	$0	$0
Form Completion	255	1,461	505	128,486	$43,079	$10,964,818	$43,079	$10,964,818
CBI Substantiation	255	1,461	4	1,024	$352	$89,532	$352	$89,532
Recordkeeping	255	1,461	6	1,461	$369	$93,936	$369	$93,936
CDX Registration	255	1,461	3	679	$246	$62,682	$246	$62,682
Respondent Total	**255**	**1,461**	**526**	**134,004**	**$44,880**	**$11,423,330**	**$44,880**	**$11,423,330**
Agency						**$1,033,525**		**$1,003,080**

Table 4: Summary of Annualized Burden and Costs After Rule Finalization

Activity	Number of Respondents	Number of Responses	Responses per Respondent	Annual Burden	Per-Firm Unit Cost	Annual Cost (2024$)	Per-Firm Unit Cost	Annual Cost (2024$)
					3% Discount Rate		7% Discount Rate	
Rule Familiarization	255	1,461	6	785	$278	$70,787	$278	$70,787
Compliance Determination	255	1,461	6	1	$0	$0	$0	$0
Form Completion	255	1,461	6	42,829	$14,360	$3,654,939	$14,360	$3,654,939
CBI Substantiation	255	1,461	6	341	$117	$29,844	$117	$29,844

Recordkeeping	255	1,461	6	487	$123	$31,312	$123	$31,312
CDX Registration	255	1,461	6	226	$82	$20,894	$82	$20,894
Respondent Total	255	**1,461**	**6**	**44,668**	**$14,960**	**$3,807,777**	**$14,960**	**$3,807,777**
Agency						**$344,508**		**$334,360**

SUPPORTING STATEMENT A

1. NEED AND AUTHORITY FOR THE COLLECTION:

Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection.

Under TSCA section 8(a), EPA has statutory authority to impose information reporting and recordkeeping requirements on manufacturers and processors of chemical substances used in commerce. The National Defense Authorization Act for Fiscal Year 2020 (Pub. L. No. 116-92 § 7351) amended TSCA section 8(a) on December 19, 2019, adding TSCA section 8(a)(7), titled *PFAS Data Call*. TSCA section 8(a)(7) requires EPA to promulgate a rule "requiring each person who has manufactured a chemical substance that is a [PFAS] in any year since January 1, 2011" to report information described in TSCA section 8(a)(2)(A)-(G), for each year since January 1, 2011.

Claims of confidentiality are covered under TSCA section 14 (See 82 FR 6522, January 19, 2017).

2. PRACTICAL UTILITY/USERS OF THE DATA:

Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the Agency has made of the information received from the current collection.

Under TSCA, EPA is directed to prioritize, evaluate, and regulate chemicals manufactured (including imported) or processed in the United States. Through the PFAS Data Call regulation, EPA collects exposure-related manufacturing information and all existing information concerning the environmental and health effects of these chemicals. These data are used by the Agency and others in a wide range of activities.

The information collected under this data call will improve EPA's exposure-related data on manufacturing, processing, and use of chemical substances that are PFAS, as well as require covered manufacturers to provide EPA with all existing information on the environmental or human health effects of such substances.

Additionally, under TSCA section 14, claims of confidentiality (other than for selected data elements such as production volume) must be substantiated at the time information is submitted to EPA, including as part of the Chemical Data Reporting (CDR) rule (See 82 FR 6522, January 19, 2017). To ensure that EPA can use TSCA section 8(a) data most effectively, TSCA requires substantiation to enable EPA to review the legitimacy of confidentiality claims.

EPA's Office of Pollution Prevention and Toxics (OPPT), other EPA offices, and/or other public entities (including other federal agencies and tribal, state, and local governments) are generally the primary

groups for which information will be collected. However, to the extent that reported information is not considered to be confidential business information (CBI), EPA may provide such data to other non-Federal entities, including the general public. The reporting methods, including the reporting tool and electronic registration, help to ensure that the information reported to EPA is accurate and in compliance with the statutory requirements.

The data elements have practical utility for users of the data within EPA. Staff in OPPT will be able to use information collected on the production volumes, categories of use, disposal, byproducts, and worker exposure-related information in future screening-level assessments of potential exposure to these PFAS. Under TSCA section 5(e), OPPT's new chemicals program reviews and regulates new PFAS chemicals before they commence commercial production. Pursuant to EPA's TSCA section 4 authority to compel health and environmental effects testing, in October 2021, EPA announced a National PFAS Testing Strategy that will provide the agency with toxicity data and information on categories of PFAS to inform future regulatory efforts. Many offices across EPA are fulfilling other statutory obligations and directives under the Agency's PFAS Strategic Roadmap. Section 7321 of the National Defense Authorization Act for Fiscal Year 2020 (NDAA) (15 U.S.C. 8921) added over 170 PFAS to the Toxics Release Inventory (TRI) toxic chemical list, under Section 313 of the Emergency Planning and Community Right-to-Know Act (EPCRA) and provided a statutory framework for additional PFAS to be added to the TRI chemical list. Beginning with Reporting Year 2020, facilities subject to TRI reporting requirements are required to report their releases and other waste management information on listed PFAS; the first set of preliminary TRI data on PFAS was published in July 2021. Additionally, other offices in EPA will benefit from information collected, such as data on the disposal, releases, and other waste management methods of PFAS. This first nationwide dataset on PFAS, production, use, disposal, and exposure-related information will complement these activities and provide necessary screening-level data.

3. USE OF TECHNOLOGY:

Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.

EPA is requiring electronic reporting for all reporting submissions. Persons submitting information under this TSCA section 8(a)(7) rule will be required to use the TSCA section 8(a)(7) PFAS Reporting Tool, a reporting application accessed through the Agency's CDX platform. The TSCA section 8(a)(7) PFAS Reporting Tool is currently under development and testing. The tool is based on e-CDRweb, the Agency's online application for completing the CDR reporting form (Form U) in the past CDR reporting cycles. Screenshots of the TSCA section 8(a)(7) PFAS Reporting Tool are included here (Attachment A).

4. EFFORTS TO IDENTIFY DUPLICATION:

Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

The information required by this TSCA 8(a)(7) rule is not comprehensively or systematically collected nationwide or by other entities. Some data elements may overlap with other existing EPA programs

including the CDR rule under TSCA section 8, the Greenhouse Gas Reporting Program (GHGRP), and the Toxics Release Inventory (TRI) and certain PFAS may have been submitted as an unpublished health and safety study under TSCA section 8(d), or a notification of substantial risks under TSCA section 8(e).

Consistent with TSCA section 8(a)(5)(A), EPA avoid requiring unnecessary or duplicative reporting by allowing submitters to identify information previously submitted to EPA and to cross-reference it in the reporting tool (e.g. CDR in 2016; TSCA section 8(d) health and safety study in 2020), so the Agency can locate and rely on those records.

At the same time, important differences exist between the data requested for this rule and the CDR, GHGRP, and TRI reporting regulations. Therefore, potential duplication of these data elements to any of the aforementioned rules is limited to the extent that the previous submissions reflect the same activities and quantities that are being requested under this rule. Additionally, this rule requires information to be reported *for each year* in which a PFAS was manufactured, while some other rules do not have the same annual reporting requirements. EPA's approach to minimizing duplicative information while ensuring all information required under TSCA section 8(a)(7) is obtained and submitted in a format that is supports compiling and reviewing of a manufactured PFAS dataset.

5. MINIMIZING BURDEN ON SMALL ENTITIES:

If the collection of information impacts small businesses or other small entities, describe the methods used to minimize burden.

Unlike TSCA section 8(a)(1) rules, the amended rule under TSCA section 8(a)(7) would not exempt small manufacturers from reporting and recordkeeping requirements. However, the exemptions are expected to provide relief to small entities by not requiring them to submit information that is unlikely to be known or reasonably ascertainable. Affected small entities are generally small businesses. Because this rule is limited to those who have manufactured PFAS for commercial purposes, there is a very low likelihood of requiring reporting by any small governments or small not-for-profit organizations.

6. EFFECTS OF LESS FREQUENT COLLECTION:

Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

This is a one-time statutorily mandated reporting event. If the collection is not conducted, EPA will be out of compliance with its statutory obligations.

7. GENERAL GUIDELINES:

Explain any special circumstances that require the collection to be conducted in a manner inconsistent with OMB guidelines.

The recordkeeping period of this collection is five years. The five-year record retention period is consistent with the statute of limitations and other TSCA reporting rules (e.g., CDR).

Reporters may also assert and substantiate CBI when submitting information under this rule. EPA has long-established procedures for properly handling, storing, processing, and disposing of TSCA confidential information. Transfers of this information to others as allowed under TSCA section 14(d)

can be made only if the other entity agrees to adhere to all TSCA confidentiality provisions. EPA will maintain standard confidentiality procedures to protect any confidential, trade secret, or proprietary information from disclosure in accordance with EPA's confidentiality regulation, 40 CFR Part 2, Subpart B.

8. PUBLIC COMMENT AND CONSULTATIONS:

Pursuant to 5 CFR 1320.8(d), EPA published a notice in the *Federal Register* on November 13, 2025 (90 FR 50923 (FRL-7902.3-01-OCSPP)), announcing the planned renewal of this information collection activity, soliciting public comment on specific aspects of the ICR and providing a 60-day public comment period.

8a. Public Comments

If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the Agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the Agency in response to these comments. Specifically address comments received on cost and hour burden.

EPA received two comments on the ICR during the comment period for the Notice of Proposed Rulemaking published on November 13, 2025.

The American Chemistry Council (ACC) commented that EPA underestimated the costs of the proposed rule, and that EPA failed to identify the requested information's "practical utility" as required under the PRA. To remedy issues under the Paperwork Reduction Act (PRA), the commenter requested additional burden reduction measures "to the extent the proposed rule would require reporting of information that is not required by statute," and that EPA specify a plan under which EPA will use the requested information (Attachment B).

The Citizens' Rulemaking Alliance also claimed that EPA failed to meet the Agency's requirements under the PRA if revisions to the regulation include different definitions or data field requirements that trigger new data searches for respondents. The commenter requested that EPA revise its ICR for this action with updated estimates of respondents, burden hours, and costs, and to clarify that no entity needs to submit information until a valid Office of Management and Budget (OMB) control number is displayed. One industry commenter noted that EPA's obligations under the PRA are to collect data with practical utility, which includes the Agency's ability to use the data in a timely manner (Attachment C).

Agency Response: In response to these comments, the Agency notes this action has practical utility because it supports EPA's implementation of TSCA and the Agency's broader understanding of PFAS manufacturing, use, and presence in commerce. At the same time, EPA's proposed exemptions, once finalized, would reduce the scope of reporting and therefore reduce burden relative to the 2023 final rule.

EPA disagrees that the PRA requires the Agency to demonstrate a specific near-term use for each individual data element before requiring reporting, or that practical utility is absent merely because EPA has not identified every future application of the information. The proposed rule and the associated ICR reflect EPA's judgment that the information requested is reasonably necessary for the

Agency's statutory purposes and that the burden would be appropriately reduced through the proposed exemptions.

9. PAYMENTS OR GIFTS TO RESPONDENTS:

Explain any decisions to provide payments or gifts to respondents, other than remuneration of contractors or grantees.

No payments or gifts are provided to respondents.

10. PROVISIONS FOR PROTECTION OF INFORMATION:

Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy. If the collection requires a system of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.

Confidentiality claims limit access to the PFAS data, especially by the public. EPA recognizes that some information submitted to the Agency is legitimately confidential. Therefore, EPA's review of confidential data is an inherently governmental function that EPA must perform to protect human health and the environment. EPA has identified specific data elements that cannot be claimed as confidential, consistent with TSCA section 14. These data elements are also not allowed to be claimed as confidential in CDR reporting. Also consistent with TSCA CBI submission requirements, EPA will require submitters to provide upfront substantiation when asserting eligible data elements as CBI in this rule.

Submitters may claim most information reported to EPA under this rule as confidential if such information would reveal the submitter's trade secrets or proprietary information as defined by TSCA section 14 and existing regulations promulgated by EPA under TSCA.

EPA has long-established procedures for properly handling, storing, processing, and disposing of TSCA confidential information. Transfers of this information to others as allowed under TSCA section 14(d) can be made only if the other entity agrees to adhere to all TSCA confidentiality provisions. EPA will maintain standard confidentiality procedures to protect any confidential, trade secret, or proprietary information from disclosure in accordance with EPA's confidentiality regulation, 40 CFR Part 2, Subpart B.

11. JUSTIFICATION FOR SENSITIVE QUESTIONS:

Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

The information collection activities do not include questions of a sensitive nature.

12. RESPONDENT BURDEN HOURS AND LABOR COSTS:

Provide estimates of the hour burden of the collection of information. The statement should:

- *Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated.*

- *If this request for approval covers more than one form, provide separate hour burden estimates for each form and the aggregate the hour burdens.*
- *Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included as O&M costs under non-labor costs covered under question 13.*

12a. RESPONDENTS/NAICS CODES

This section of the ICR describes the respondents, the information collection activities and related estimates of burden and costs associated with those activities. Burden estimates are derived consistent with estimates described in the Economic Analysis for the revision to the PFAS Data Call Rule (Attachment D).

Methodology for Estimating Respondent Burden and Costs

The regulated community consists of companies manufacturing (including importing) PFAS chemical substances in any year between January 1, 2011, and December 31, 2022. Based on the parent companies that reported manufacturing or importing PFAS chemicals subject to the rule to the 2016 and 2020 CDR, the Agency's previous experience with TSCA section 8(a) data collections, and the Agency's understanding of disposal and other waste management methods involving PFAS, the Agency expects that this rule will affect firms in the NAICS categories listed in Table 5. The list in Table 5 is not exhaustive and may not describe the specific entities and corresponding NAICS codes for entities that may be affected by the rule. Other types of entities could also be affected.

Table 5: Expected Respondents by NAICS Code

NAICS	NAICS Description
221210	Natural Gas Distribution
324	Petroleum and Coal Product Manufacturing
324110	Petroleum Refineries
324191	Petroleum Lubricating Oil and Grease Manufacturing
325	Chemical Manufacturing
325120	Industrial Gas Manufacturing
325199	All Other Basic Organic Chemical Manufacturing
325211	Plastics Material and Resin Manufacturing
325212	Synthetic Rubber Manufacturing
325412	Pharmaceutical Preparation Manufacturing
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
327211	Flat Glass Manufacturing
333415	Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing
334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables
336110	Automobile and Light Duty Motor Vehicle Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing
337126	Household Furniture (except Wood and Upholstered) Manufacturing

339112	Surgical and Medical Instrument Manufacturing
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers
423690	Other Electronic Parts and Equipment Merchant Wholesalers
423990	Other Miscellaneous Durable Goods Merchant Wholesalers
424690	Other Chemical and Allied Products Merchant Wholesalers
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
424950	Paint, Varnish, and Supplies Merchant Wholesalers
531190	Lessors of Other Real Estate Property9
541330	Engineering Services
551112	Offices of Other Holding Companies
562	Waste Management and Remediation Services
811490	Other Personal and Household Goods Repair and Maintenance

The subsectors identified above represent the designation of sites that likely would be subject to this data collection activity. However, this list does not include all potentially affected entities. Other types of entities not listed in this unit could also be subject to reporting.

12b. INFORMATION REQUESTED

Data Elements for the PFAS Reporting Form

As mandated under TSCA section 8(a)(7), the Agency must collect certain information on PFAS manufactured in any year between January 1, 2011, and December 31, 2022. The information requested is authorized under TSCA section 8(a)(2) and includes reporting with respect to information including chemical identity, categories of use, production volume (in total and with respect to each category of use), description of byproducts, the number of individuals exposed at their places of work, and the methods of disposal. EPA is also authorized to request all existing information related to environmental and health effects of PFAS.

Specifically, EPA is requesting the following information from any person who has manufactured PFAS in any year between January 1, 2011, and December 31, 2022, and the information would be collected for each year in which that PFAS was manufactured:

- Chemical name (multiple if mixture), or the generic name(s) if the chemical name(s) is CBI
- Chemical ID(s) (CASRN, TSCA Accession Number, or Low-Volume Exemption (LVE) case number)
- Trade name or common name
- Representative molecular structure for any PFAS that is not a Class 1 substance on the TSCA Inventory
- Physical form of chemical or mixture
- Industrial processing and use: type of process or use; sector(s); function category(ies); percent of production volume for each use
- Consumer and commercial use: consumer and/or commercial indicator; product category; function category(ies); percent production volume for each use; maximum concentration in any product; indicator for use in products intended for children
- Production volumes: domestically manufactured; imported; directly exported
- Indicator for imported but never physically at site
- Indicator for site-limited
- Total volume recycled (on-site)

- Information on byproducts produced during the manufacture, processing, use or disposal of the PFAS:
  - Byproduct chemical name(s) or description (if unknown), or the generic name(s) if the byproduct name(s) is CBI
  - Chemical ID(s), if available (CASRN, TSCA Accession Number, or LVE case number)
  - Indicator for whether byproduct production stemmed from manufacture, process, use, or disposal
  - Indicator for whether the byproduct(s) are released to the environment; if so, volume released and to which environmental media
- Worker activity descriptions at manufacturing site
- Worker exposure at the manufacturing site: number of workers reasonably likely to be exposed at the manufacturing site, for each worker activity; maximum duration and frequency of exposure for any worker, for each worker activity (both hours per day and days per year)
- Worker exposure for each industrial process and use: number of workers reasonably likely to be exposed for each industrial process and use; maximum duration and frequency of exposure for any worker for each industrial process and use (both hours per day and days per year)
- Worker exposure for each commercial use: number of workers reasonably likely to be exposed for each commercial use; maximum duration and frequency of exposure for any worker for each commercial use (both hours per day and days per year)
- Description of disposal process(es), and description of any changes to the disposal process or methods between January 1, 2011, and December 31, 2022
- Total volume released: land disposal; water; air
- Total volume incinerated (on-site) and incineration temperature
- All existing information related to the health or environmental effects, using the OECD harmonized template (for CBI submissions only), as well as study reports and other supporting information
- Other data relevant to health effects (e.g., range-finding studies, preliminary studies, OSHA medical screening or surveillance standards reports, adverse effects reports)

12c. RESPONDENT ACTIVITIES AND FREQUENCY

Based on 2016 and 2020 CDR data, EPA estimates an average of 5.74 PFAS per manufacturing firm.

Activities associated with preparing and submitting a response under the rule include rule familiarization, compliance determination, form completion, CBI claim substantiation, recordkeeping, and CDX registration, including e-signature. General descriptions of changes to activities are as follows (see previous section for detailed data element information):

- **Rule Familiarization:** EPA assumes that manufacturers (including importers) and a portion of importers of articles will have already familiarized themselves with the requirements of the 2023 TSCA section 8(a)(7) final rule (88 FR 70516 (FRL-7902-02-OCSPP)). These activities include familiarization with the reporting form and with the structural definition of PFAS and are thus not considered in this analysis. However, this analysis does account for the costs for manufacturers (including importers) to familiarize themselves with the rule requirements and the modifications from the 2023 final rule.
- **Compliance Determination:** For the purpose of this rule, the reporting standard would be information known to or reasonably ascertainable by the firm. This reporting standard requires reporting entities to evaluate their current level of knowledge of their manufactured products

(including imports), as well as evaluate whether there is additional information that a reasonable person, similarly situated, would be expected to know, possess, or control. This standard would require that submitters conduct a reasonable inquiry within the full scope of their organization (not just the information known to managerial or supervisory employees) and may also entail inquiries outside the organization to fill gaps in the submitter's knowledge. EPA assumes that these activities have already been completed by manufacturers (including importers) in preparation for the reporting requirements of the 2023 TSCA section 8(a)(7) final rule (88 FR 70516 (FRL-7902-02-OCSPP)). Thus, the costs for these activities are assumed to be sunk costs and are not considered in this analysis.

- **Form Completion:** The rule requires one-time reporting of certain information, including chemical identity, categories of use, production volume, byproducts, environmental and health effects, occupational exposure, and disposal.
- **CBI Claim Substantiation:** TSCA requires that anyone seeking protection of CBI must assert a claim and, for certain information, may be required to substantiate that claim. Reporting elements of the rule for which a submitter might need to substantiate a claim of CBI, if a claim is made, include submitter information; chemical identity; physical properties; production volumes and product concentrations; byproducts; environmental release; worker exposure information; and description of disposal process(es).
- **Recordkeeping:** The rule requires respondents to retain documentation of information contained in their reports for five years after the date of submission.
- **CDX Registration and Electronic Signature**: Respondents that submit a report will need to register with CDX in order to comply with electronic reporting requirements. This activity occurs only once for each submitter. Some submitters may have already registered to use the e-TSCA web reporting tool in CDX (and obtained an accompanying electronic signature) in order to comply with mandatory electronic reporting requirements of EPA's e-PMN rule and/or CDR rule. Those submitters will not need to repeat the CDX registration and e-signature process in order to file their reports. While there may be some overlap in the specific individuals that have already completed CDX activities, EPA is conservatively expecting that all firms that submit a report under this rule will need to register with CDX.

12d. RESPONDENT BURDEN HOURS AND LABOR COSTS

This section presents the relevant unit burdens and costs of the information collection activities to respondents in terms of the time required by reporters to perform the activities as outlined in the introductory section of this document.

PFAS Data Call Reporting

Table 7 presents the unit burden for respondent activities associated with the expected final rule. The total average burden is estimated to be 526.48 hours per firm after rule finalization.

Table 6: PFAS Data Call Reporting: Activity-Level Reporter Unit Burden

Activity	Clerical Burden (hours)	Technical Burden (hours)	Managerial Burden (hours)	Attorney Burden (hours)	Activity-Level Unit Burden per	Proportion of Firms Affected	Average Unit Burden per Firm

					Average Firm		
Rule Familiarization							
Structural Definition Familiarization for Manufacturing Firms and Large Article Importers	0.00	5.50	0.00	0.00	5.50	0.09	0.50
Structural Definition Familiarization for Small Article Importers	0.00	9.00	0.00	1.00	10.00	0.89	8.85
Reporting Firms	0.00	17.00	7.00	0.00	24.00	0.10	2.44
Non-Reporting Firms	0.00	6.40	2.85	0.00	9.25	0.90	8.31
Compliance Determination							
Manufacturers	0.00	5.80	0.00	0.00	5.80	0.002	0.01
Article Importers	17.00	40.35	0.00	0.00	57.35	0.998	57.24
Form Completion							
Manufacturers	13.55	483.64	35.23	0.00	532.42	0.002	1.03
Article Importers	7.50	64.47	19.74	0.00	91.71	0.10	9.15
CBI Substantiation							
Manufacturers	2.79	19.27	11.84	0.00	33.90	0.0003	0.01
Article Importers	1.80	12.45	7.65	0.00	21.90	0.010	0.22
Recordkeeping							
Manufacturers	3.87	3.87	0.00	0.00	7.74	0.002	0.01
Article Importers	2.50	2.50	0.00	0.00	5.00	0.10	0.50
CDX Registration	0.00	1.73	0.93	0.00	2.67	0.10	0.27
						Total average unit burden per firm	**88.55**
Note: For additional details on development and assumptions associated with items in this table, see the source EA (EPA 2022). Numbers may not sum due to rounding.							

Table 7: PFAS Data Call Reporting: Activity-Level Reporter Unit Burden After Rule Finalization

Activity	Clerical Burden (hours)	Technical Burden (hours)	Managerial Burden (hours)	Activity-Level Unit Burden per Average Firm	Proportion of Firms Affected	Average Unit Burden per Firm
Rule Familiarization	0.00	6.40	2.85	9.25	1.00	9.25
Compliance Determination	0.00	0.00	0.00	0.00	1.00	0.00
Form Completion	10.05	464.02	30.74	504.80	1.00	504.80
CBI Substantiation	2.07	14.29	8.78	25.14	0.16	4.02
Recordkeeping	2.87	2.87	0.00	5.74	1.00	5.74
CDX Registration	0.00	1.73	0.93	2.67	1.00	2.67
					Total average unit burden per firm	**526.48**
Note: For additional details on development and assumptions associated with items in this table, see the source EA (EPA 2025). Numbers may not sum due to rounding.						

Unit costs are derived by combining relevant wage information with unit burden estimates. See Appendix B for information on the industry wage rates used in this analysis.

EPA estimates each firm will incur $3.90 in material costs for filing the electronic signature agreement when registering with CDX, after the rule is finalized. EPA estimates reporter burden and cost after the rule is finalized at approximately $44,880 per firm, shown in Table 9.

Table 8 PFAS Data Call Reporting: Activity-Level Reporter Unit Cost

Activity	Average Unit Burden per Firm	Average Unit Cost per Firm (2022$)	
		3% Discount Rate	7% Discount Rate
Rule Familiarization			
Structural Definition Familiarization for Manufacturing Firms and Large Article Importers	0.50	$41	$39
Structural Definition Familiarization for Small Article Importers	8.85	$747	$719
Reporting Firms	2.44	$205	$197
Non-Reporting Firms	8.31	$699	$673
Compliance Determination			
Manufacturers	0.01	$1	$1
Article Importers	57.24	$3,860	$3,653
Form Completion			
Manufacturers	1.03	$82	$79
Article Importers	9.15	$710	$661
CBI Substantiation			
Manufacturers	0.01	$1	$1
Article Importers	0.22	$17	$16
Recordkeeping			
Manufacturers	0.01	$1	$1
Article Importers	0.50	$29	$27
CDX Registration	0.27	$23	$21
Total	**88.55**	**$6,417**	**$6,089**

Note: For additional details on development and assumptions associated with items in this table, see the source EA (EPA 2020). Numbers may not sum due to rounding.

Table 9: PFAS Data Call Reporting: Activity-Level Reporter Unit Cost After Rule Finalization

Activity	Average Unit Burden per Firm (Hours)	Average Unit Cost per Firm (2024$)
Rule Familiarization	9.25	$834
Compliance Determination	0.00	$0
Form Completion	504.80	$43,079
CBI Substantiation	4.02	$352
Recordkeeping	5.74	$369
CDX Registration	2.67	$246
Total	**526.48**	**$44,880**

Note: For additional details on development and assumptions associated with items in this table, see the source EA (EPA 2025). Numbers may not sum due to rounding.

PFAS Data Call Reporting

Estimates of the total industry reporting burden and cost after rule finalization are shown in Table 11. Total burden and cost are calculated by multiplying the unit burdens and costs in Table 7 by the respective number of reporting sites. EPA estimates a total burden of 134,004 hours and a total cost of $11.4 million for this one-time reporting. All industry activities are expected to occur within one year of the effective date of the rule.

Table 10: PFAS Data Call Reporting: Total Estimated Respondent Burden and Costs

Activity	Number of Firms	Number of Responses	Per-Firm Unit Burden	Total 3-Year Burden	Per-Firm Unit Cost	Total 3-Year Cost (2022$)	Per-Firm Unit Cost	Total 3-Year Cost (2022$)
					3% Discount Rate		7% Discount Rate	
Rule Familiarization	131,410	67,536	20	2,642,124	$1,692	$222,396,690	$1,629	$214,082,795
Compliance Determination	131,410	67,536	57	7,523,295	$3,861	$507,327,191	$3,654	$480,190,513
Form Completion	131,410	67,536	10	1,337,532	$793	$104,183,912	$740	$97,240,352
CBI Substantiation	131,410	67,536	0.2	30,096	$18	$2,382,473	$17	$2,219,240
Recordkeeping	131,410	67,536	1	67,536	$30	$3,937,169	$28	$3,665,229
CDX Registration	131,410	67,536	0.3	35,650	$23	$2,980,632	$21	$2,773,754
Respondent Total	**131,410**	**67,536**	**89**	**11,636,233**	**$6,417**	**$843,208,067**	**$6,089**	**$800,171,883**
Agency						**$1,612,702**		**$1,562,613**

Table 11: PFAS Data Call Reporting: Total Estimated Respondent Burden and Costs After Rule Finalization

Activity	Number of Firms	Number of Responses	Per-Firm Unit Burden	Total 3-Year Burden	Per-Firm Unit Cost	Total 3-Year Cost (2024$)	Per-Firm Unit Cost	Total 3-Year Cost (2024$)
					3% Discount Rate		7% Discount Rate	
Rule Familiarization	255	1,461	9	2,354	$834	$212,361	$834	$212,361
Compliance Determination	255	1,461	0	0	$0	$0	$0	$0

Form Completion	255	1,461	505	128,486	$43,079	$10,964,818	$43,079	$10,964,818
CBI Substantiation	255	1,461	4	1,024	$352	$89,532	$352	$89,532
Recordkeeping	255	1,461	6	1,461	$369	$93,936	$369	$93,936
CDX Registration	255	1,461	3	679	$246	$62,682	$246	$62,682
Respondent Total	**255**	**1,461**	**526**	**134,004**	**$44,880**	**$11,423,330**	**$44,880**	**$11,423,330**
Agency						**$1,033,525**		**$1,003,080**

13. RESPONDENT CAPITAL AND O&M COSTS:

Provide an estimate for the total annual cost burden to respondents or recordkeepers resulting from the collection of information.

The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.

If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collections services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.

Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

There are no operational and/or maintenance costs.

14. AGENCY COSTS:

Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.

14a. AGENCY ACTIVITIES AND FREQUENCY

The Agency develops and maintains the electronic tool used to collect and verify data and routinely

conducts other activities related to the processing, analysis and storage of the information collected under this rule. In this ICR Addendum, only the Agency activities created by the rule are considered including:

- Reporting guidance and outreach
- Data processing and analysis
- Systems support
- Review of CBI claim substantiations

14b. AGENCY BURDEN AND LABOR COST

The Agency engages in several activities related to TSCA section 8(a) reporting, including: document receipt and tracking; quality control of data, including protection of CBI; backup systems operation; data processing and analysis; systems support; review of CBI claim substantiations; and guidance development. For the PFAS Data Call, EPA estimates a total burden of 6,240 hours and a cost of $1,654,279 ($2022) to the Agency for the one-time reporting. After rule finalization, EPA estimates a total burden of 7,973 hours and a cost of $1,003,080 ($2025) to the Agency for the one-time reporting under a 7 percent discount rate. See Appendix A for a detailed derivation of Agency costs.

Collection Schedule

This is a one-time reporting event. The submission period will begin on January 31, 2027, or 60 days following the effective date of the final rule, whichever is earlier, and will last for six months.

Activity	**Timeline**
Final rule published; effective date 60 days following rule publication in the Federal Register	Late 2026
Open period for submitting reporting forms and existing data	Beginning on January 31, 2027, or 60 days following the effective date of the final rule, whichever is earlier.; reporting period lasts for 6 months (tentatively: February – July 2027)

Use of Technology to Facilitate Collection Activities

Submitters are required to submit information associated with this data collection electronically via the Internet using the PFAS Reporting Tool within CDX.

EPA notifies potential submitters of the need to report in three ways: (1) makes available guidance describing reporting requirements through web and listserv announcements, (2) sends email notices to previous TSCA submitters and other potential stakeholders, and (3) publishes press releases. The requirement to report is based on TSCA section 8(a)(7); potential submitters that do not receive a notification as listed above or who do not read published articles are still required to report. Reporting

materials, including a non-submission version of the required information and reporting instructions documents will be available on EPA's TSCA website. Submitters can also obtain these materials from the TSCA Hotline. Submitters obtain the PFAS Reporting Tool (which enables the completion of the reporting form for submission) as part of the CDX electronic web-based registration process.

EPA will receive all submissions electronically. The CDX registration process, required for all submitters, provides a user ID, which the submitter uses to access the PFAS Reporting Tool. EPA anticipates that many submitters will already have registered for CDX to fulfill other reporting programs, such as CDR or the Toxics Release Inventory.

Information quality control and validation will begin with the PFAS Reporting Tool, which is programmed to help the submitter provide the information required, in the correct format, as required by the rule.

To aid persons subject to this information collection, the Agency's TSCA and CDX Hotlines will be available to answer questions regarding the reporting requirements or submission process. When Hotline staff is unable to answer questions, the submitter is referred to OPPT programmatic staff. Other divisions within OPPT may respond as necessary.

15. CHANGE IN BURDEN:

Explain the reasons for any program changes or adjustments reported on the burden worksheet.

Prior to rule finalization, there is no change to burden. After rule finalization, there is a decrease of 10.1-10.8 million hours in total estimated industry burden. This decrease reflects the modifications to the scope of the reporting regulation. EPA is proposing to amend the one-time PFAS reporting and recordkeeping regulation finalized on October 11, 2023 (88 FR 70516) (FRL-7902-02-OCSPP)), to incorporate the following exemptions to the scope of reportable manufacturing activities: a de minimis exemption of 0.1%; imported articles; byproducts; impurities; research and development (R&D) chemicals; and non-isolated intermediates. In the previous ICR, EPA estimated that there were 131,410 affected firms and 67,536 reports, with a total burden to industry of 11,636,232 hours. EPA made several updates to the EPA (2023) estimates for the proposed rule economic analysis baseline and thus the baseline estimates presented here differ slightly from those approved by OMB. The number of affected entities is estimated to decrease from 131,411 firms to 255 and the number of reports is estimated to decrease from 67,548 to 1,461 reports. The total burden to industry for this ICR period is approximately 134,004 hours. The total cost to industry for this ICR period is approximately $11.4 million.

Table 12: Industry Burden Estimates After Rule Finalization

Scenario	Firms	Number of Reports	Average Rule Familiarization and Compliance Determination Burden per Firm (Hours)	Form Completion, CBI Substantiation, and Recordkeeping Burden per Firm (Hours)[1]	Average Electronic Reporting Burden per Firm (Hours)[1]	Total Burden (Hours)
	A		B	C	D	E = A x (B+C+D)
Low Sunk Cost Scenario						

Baseline	131,411	67,548	72	11	0.27	10,952,136
Post-Rule	255	1,461	9	515	2.67	134,004
Incremental	(131,157)	(66,087)	-	-	-	(10,818,132)
High Sunk Cost Scenario						
Baseline	131,411	67,548	67	11	0.27	10,243,186
Post-Rule	255	1,461	9	515	3	134,004
Incremental	(131,157)	(66,087)	-	-	-	(10,109,182)

[1] Averaged across all firms. Note that not all firms will incur these costs.
Note: Values may not sum due to rounding.

16. PUBLICATION OF DATA:

For collections whose results will be published, outline the plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

The Agency does not intend to publish results of this information collection.

17. DISPLAY OF OMB CONTROL NUMBER AND EXPIRATION DATE ON INSTRUMENTS:

If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons why display would be inappropriate.

The Agency plans to display the expiration date for OMB approval of the information collection on all instruments.

18. CERTIFICATION STATEMENT:

Explain each exception to the topics of the certification statement identified in "Certification for Paperwork Reduction Act Submissions."

This information collection complies with all provisions of the Certification for Paperwork Reduction Act Submissions.

PRA Burden Statement

This collection of information is approved by OMB under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. (OMB Control No. 2070-0217). Responses to this collection of information are mandatory (40 CFR 705). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The public reporting and recordkeeping burden for this collection of information is estimated to be 89 hours(526 hours after rule finalization) per response. Send comments on the Agency's need for this information, the accuracy of the provided burden estimates and any suggested methods for minimizing respondent burden to the Data & Enterprise Management Deputy Division Director, U.S. Environmental Protection Agency (2821T), 1200 Pennsylvania Ave., NW, Washington, D.C. 20460. Include the OMB control number in any correspondence. Do not send the completed form to this address."

ATTACHMENTS

The attachments listed below can be found in the docket for this ICR or by using the hyperlink that is provided in the list below. The docket for this ICR is accessible electronically through http://www.regulations.gov using Docket ID Number: EPA-HQ-OPPT-2020-0549.

A	PFAS Reporting Tool Mockups (EPA Form No. 9600-046)
B	ACC
C	Citizen Rulemaking Alliance
D	Proposed Economic Analysis

Additional Tables and Appendices

15 U.S.C. 2607 https://www.govinfo.gov/content/pkg/USCODE-2023-title15/pdf/USCODE-2023-title15-chap53-subchapI-sec2607.pdf

40 CFR 705 https://www.ecfr.gov/current/title-40/chapter-I/subchapter-R/part-705

BLS (U.S. Bureau of Labor Statistics). 2026a. "Employer Costs for Employee Compensation Supplementary Tables - December 2025."

BLS. 2026b. National Industry-Specific Occupational Employment and Wage Estimates, May 2025.

EPA. 2009. *ICR Handbook: EPA's Guide to Writing Information Collection Requests under the Paperwork Reduction Act of 1995*. Retrieved from https://www.pdffiller.com/10247637--ICR-Handbook---Environmental-Protection-Agency-.

EPA. 2017. *Burden and Cost Report for the Final Rule: TSCA Inventory Notification Requirements* (RIN 2070-AK24) EPA-HQ-OPPT-2016-0426-0072.

EPA. 2020. Handbook on Valuing Changes in Time Use Induced by Regulatory Requirements and Other EPA Actions. EPA-236-B-15-001. National Center for Environmental Economics.

EPA. 2023a. *Economic Analysis for the TSCA Section 8(a)(7) reporting Requirements for Perfluoroalkyl or and Polyfluoroalkyl Substances*.

EPA. 2023b. *Response to Comment document*.

EPA. 2026. *Economic Analysis for the TSCA Section 8(a)(7) reporting Requirements for Perfluoroalkyl or and Polyfluoroalkyl Substances; Revision to Regulation.*

OPM. 2025. "Salary table 2025-DCB."

Appendix

Appendix A. Detailed Derivation of Agency Burden and Cost

EPA Staff Activities

EPA activities affected by the rule involve data processing, systems support, and review of CBI claim substantiations. Costs related to EPA activities that involve data use are not included.

EPA labor costs after rule finalization are based on annual federal wage rates, as presented in Error: Reference source not found. EPA assumes that the collection and administrative activities (technical labor) associated with Agency responses to the rule will be accomplished by a GS-13, Step 5 federal employee in the Washington-Baltimore-Northern Virginia area.

Table: A-1: Agency Wage Rates (2024$)

Labor Category	Data Source for Wage Information	Wage ($/hr)	Fringes as % of Wage[2]	Fringe Benefit	Total Compensation	Overhead as % of Total Compensation[3]	Overhead	Loaded Wage ($/hr)
		A	B	C = A * B	D = A + C	E	F = D * E	G = D + F
Technical	Annual federal staff cost: OPM Washington-Baltimore-Northern Virginia, DC-MD-PA-VA-WV area, GS-13 Step 5 pay rates[1]	$64.28	63.9%	$41.07	$105.35	20.0%	$21.07	$126.42

[1] Source: U.S. Office of Personnel Management 2024

[2] Source: Falk 2012

[3] An overhead rate of 20% is used based on assumptions in *Handbook on Valuing Changes in Time Use Induced by Regulatory Requirements and Other U.S. EPA Actions* (EPA 2020)

Unit burden and cost associated with EPA staff activities are the same as in the economic analysis for the proposed revision to the 8a7 PFAS Data Call Rule (EPA 2025) and are presented in Error: Reference source not found.

Unit burden and cost associated with EPA staff activities after rule finalization are the same as in the economic analysis for the revision to the 8a7 PFAS Data Call Rule (EPA 2025) and are presented in Error: Reference source not found.

Table A- 2: Total Agency Burden and Cost (2024$) After Rule Finalization

EPA Activity	Burden (hours)	Cost (2024$)	
		3% Discount Rate	7% Discount Rate
Guidance and Outreach Activities	1,733	$219,121	$219,121
Data Processing	4,160	$510,574	$491,487
Data Analysis	2,080	$255,287	$245,743
Contractor Data Processing Support	-	$48,544	$46,729
Total Agency Baseline and Post-Rule Hours and Cost	*7,973*	*$1,033,525*	*$1,003,080*
Total Agency Incremental Hours and Cost	**0**	**$0**	**$0**

Appendix B. Industry Wage Rates

This section describes the industry wage data used to develop reporting burden estimates. Wage rates for managerial, technical, clerical, and attorney labor are derived and presented in Table B-1.

Loaded wage rates for each labor category are derived by combining data on wages and fringe benefits with estimates of overhead rates. Wage rates and fringe benefits for clerical, professional/technical, managerial, and attorney labor are calculated using the U.S. Bureau of Labor Statistics' (BLS) Employer Costs for Employee Compensation (ECEC) data for December 2024 (BLS, 2025a)). The industry wage rate for attorney labor is derived from the National Industry-Specific Occupational Employment and Wage Estimates (BLS, 2025b).

Overhead costs are assumed to equal 20% of the sum of wages plus fringe benefits. This loading factor is described in Handbook on Valuing Changes in Time Use Induced by Regulatory Requirements and other U.S. EPA Actions (EPA 2020) and is reflective of multiplier values used in prior EPA economic analyses and Information Collection Requests (ICRs) that are based on industry- and occupation-specific overhead rates affected by EPA regulations.

Error: Reference source not found contains the loaded wage rates for the managerial, technical, clerical, and attorney occupation categories after rule finalization.

Table B-1: Reporter Wage Rates (2024$)

Labor Category	Wage[1]	Fringe Benefit[2]	Total Compensation	Overhead % Wage[3]	Overhead	Hourly Loaded Wages[4]
	A	B	C = A + B	D	E = C x D	F = C + E
Clerical	$24.84	$11.34	$36.18	20%	$7.24	**$43.42**
Professional/ Technical	$47.87	$23.11	$70.98	20%	$14.20	**$85.18**
Managerial	$58.01	$26.57	$84.58	20%	$16.92	**$101.50**
Attorney	$87.86	$26.20	$114.06	20%	$22.81	**$136.87**

[1] Source: Employer Costs for Employee Compensation: December 2024 (BLS 2025a); National Industry-Specific Occupational Employment and Wage Estimates, May 2024 (BLS 2025b).
[2] Source: Employer Costs for Employee Compensation: December 2024 (BLS 2025a)
[3] An overhead rate of 20% is used based on assumptions in *Handbook on Valuing Changes in Time Use Induced by Regulatory Requirements and other U.S. EPA Actions* (EPA 2020).
[4] Values may not sum due to rounding. Wage rates are rounded to the nearest cent.