

Attachment E: Responses to Comments Received on Proposed Renewal of the Information Collection Request (ICR) for Chemical Data Reporting under the Toxic Substances Control Act (TSCA)

Background

Pursuant to 5 CFR 1320.8(d), EPA published a notice in the Federal Register on February 24, 2026 (91 FR 8872; FRL-12917-01-OCSP), 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.

The EPA also consulted nine (9) stakeholders, specifically asking them for their assessment of the regulatory burden estimates expressed by the Agency in this ICR. The stakeholders consulted were:

Finch Paper
Nishikawa Cooper LLC
Marathon Dickinson Renewable
Monument Chemical
Lubrizol Corporation
Ravago Americas
Calumet Shreveport Refining
Cargill, Incorporated
Dover Chemical Corporation

Of those consulted, EPA received comments from four (4) stakeholders and two (2) comments from the public. Substantive comments, comments of a broader regulatory nature, and the Agency's responses to those comments are summarized below. The Agency thanks all commenters for their comments and has considered them in developing this ICR.

Stakeholder Comments and EPA Responses:

Summary 1: Electronic Reporting Tool, Instructions, and Guidance:

Stakeholder Comment: The stakeholders were generally supportive of EPA's electronic reporting tool, instructions, and other guidance, and some identified the guidance as comprehensive and user-friendly. One stakeholder identified that new reporters found the process complex and confusing. Different stakeholders identified improvements, including:

- Having all guidance in one location
- Indicate the applicability of guidance with older dates
- Improve the guidance associated with using the bulk upload template
- Add industry-specific examples

The stakeholders also had suggestions for improving the reporting tool experience, including:

- Add comma separators in production volume numbers
- Enable importing or copying prior year's data

- Enable reporting for multiple sites in a single bulk upload
- Reduce limitations on copy and paste functions
- Improve the CBI substantiation workflow.

Stakeholders identified that there were glitches in the reporting system that impacted their ability to report. One stakeholder identified that the 2024 CDR experience was an improvement over the 2020 CDR experience, noting that the process of beta testing the reporting tool helped. This stakeholder requested that beta testing be conducted earlier in order to provide more time for the identification and addressing of issues.

Agency Response: EPA appreciates the comments on ways to improve the reporting experience. CDR GuideME, first launched during the 2024 CDR submission period, is now fully loaded with updated instructions, guidance, and other materials, consolidating these resources in one easy to use location for those reporting under CDR. In addition, EPA recently launched a refreshed website to remove duplication with GuideME and provides an easier to use interface for those who use the CDR public data. EPA will take into consideration other comments related to both the guidance and the electronic reporting tool as these items are updated for the 2028 CDR.

Summary 2: Reporting Frequency:

Stakeholder Comment: Stakeholders had varying ideas about the reporting frequency. Three stakeholders supported the current four-year reporting cycle, with two stating that, while reducing the reporting frequency may decrease burden, extending the interval beyond the current four-year cycle would raise concerns regarding data availability, accuracy, and reasonable ascertain ability. These stakeholders supported their statements by noting that industry typically maintains records for about five years, which in practice represents the upper bound for reliable data access. Extending the interval beyond four years would likely diminish data reliability and could undermine EPA's ability to effectively carry out its responsibilities under TSCA, including exposure assessment, risk evaluation, and risk management. A stakeholder specifically noted the importance of EPA's continued use of CDR data, which reflects real-world manufacturing, import, and use patterns. The data's integration into TSCA decision-making helps support evaluations that are both scientifically robust and reflective of current commercial practices. Two stakeholders disagreed, saying that one year of data every five years is sufficient. One of those identified that the chemical list of reportable substances and the uses do not change drastically, and therefore reporting less frequently and for only one year would produce the same outcome.

Agency Response: EPA agrees that the current four-year reporting cycle, including reporting of production volume only for the intervening years, achieves the appropriate balance of burden and up-to-date chemical substance information for the purposes of this data collection. EPA thanks the stakeholders who recognized the importance of CDR data to EPA's programs.

EPA disagrees with the stakeholders that support less frequent reporting or restricting the reporting to only one year of data (vs the current collection of the production volume only for all years since the last principal reporting year, "past years"). In the past, EPA tested reporting every five years but returned to every four years. (76 FR 50816, August 16, 2011) In addition, EPA found mounting evidence that many chemical substances, even larger production volume chemical

substances, often experience wide fluctuations in production volume from year to year. For this reason, added reporting the production volume for past years to improve the ability to follow trends in chemical production and to improve the reporting for the principal reporting year. (76 FR 50816, August 16, 2011)

Summary 3: Publicly Available Data:

Stakeholder Comment: Stakeholders stated that the CDR is a unique collection of national-scale, site-specific data on multi-year production volumes and detailed processing and use categories for existing chemicals. Stakeholders identified other sources of data for some of the data collected by CDR, but noted that there is no collection that covers the depth and breadth of CDR.

Agency Response: EPA thanks the submitters for identifying other sources of similar or complementary data. During EPA's development of conditions of use and exposure or risk analyses, EPA often considers information from other sources.

Summary 4: Record Retention

Stakeholder Comment: The stakeholders identified that they were aware of the need to retain records for five years. One stakeholder stated that adding or modifying data elements during the reporting lookback period does not give sufficient advance notice about what additional records they need to maintain. As an example, the stakeholder noted that byproduct information was added in April 2020 for the 2020 CDR cycle.

Agency Response: EPA recognizes that it is not optimal to finalize changes to the reporting requirements close to the beginning of the submission period. However, EPA disagrees that companies didn't have advance notice that the requirements were changing. The rulemaking process includes a proposed rule and opportunity for public comment; at that point, the submitter would have the knowledge about the changes that were being considered. Even if they were unaware, the reporting standard under CDR is "known or reasonably ascertainable," and a company is able to identify that the information is not known to or reasonably ascertainable by them. EPA also notes that the byproduct reporting added in 2020 was a voluntary data element and other byproduct changes were associated with adding exemptions to the need to report. (85 FR 20122, April 9, 2020)

Summary 5: Labor Rates

Stakeholder Comment: Two stakeholders commented that the labor rates were underestimated. One of the stakeholders added that clerical labor is not used to report to CDR and therefore clerical labor rates should not be used, and in addition, that EPA should include labor rates for legal and data analytics work.

Two stakeholders commented that the labor rates were accurate and consistent with industry standards, noting that the rates originated from Bureau of Labor Statistics (BLS) Employer Costs for Employee Compensation (ECEC) data.

Agency Response: EPA uses the average manufacturing industry wage data for managerial, professional/technical, and clerical labor types published by the US Bureau of Labor Statistics (BLS) as part of the Employer Costs for Employee Compensation (ECEC) program. EPA believes this is the best representation of average labor rates. EPA uses clerical labor rates for recordkeeping activities only, and since that is clerical work, EPA believes the inclusion of clerical labor is appropriate. EPA believes that the labor categories included in the analysis are adequate for describing the types of labor needed to complete CDR reporting, and that it is not necessary to separately list the types of professional/technical labor because the wage levels for professional/technical and managerial labor are, on average, commensurate with wage levels for data analytics professionals and attorneys.

Summary 6: Capital Costs:

Stakeholder Comments: Three stakeholders said there were no capital costs associated with reporting under CDR. One stakeholder commented that capital investment in electronic systems and maintenance is required to handle large amounts of data.

Agency Response: EPA disagrees that it is necessary to adjust the estimates to account for capital investments in and maintenance of information technology systems because such costs are already included in the estimates. Overhead costs, including standard office equipment and its maintenance, are calculated as 20% of total employee compensation and are added to total compensation to get the hourly loaded wages, which is the industry wage used in EPA's analysis.

Summary 7: Accuracy of Burden Hours and Labor Rates:

Stakeholder Comments: Stakeholders commented that EPA underestimated burden hours and costs. One stakeholder stated that its burden is much higher than EPA's estimate of 170 annual burden hours per reporter because of time spent working with data, using CDX, manually correcting upload errors, and engaging in CBI substantiation activities. Another stakeholder stated that they calculated a higher burden per substance than EPA and that estimate would have been even higher if they had included all other supporting functions, including legal, managerial, data analytics support, sales, and site personnel. One stakeholder noted that EPA's estimate, as a national average, does not capture the complexity of larger or multi-facility operations, where companies may have hundreds of reportable chemicals per site. The stakeholder added that survey respondents reported annual burden of over 210 hours.

One stakeholder wrote that EPA severely underestimates the burden for Rule Familiarization for new reporting companies.

A stakeholder commented that there are additional burdens and costs that may not be captured by EPA's estimates. For one, the data required for reporting often resides across multiple, non-integrated systems. Companies may have high labor costs and capital costs if they change their data management systems or their sites organize chemical manufacturing data differently, all of which increases the amount of manual data mapping, reconciliation, and verification tasks. Moreover, the stakeholder stated that EPA's estimates do not include the burden and cost of quality control and quality assurance tasks that are used for internal risk management and

compliance, although not required by CDR.

A stakeholder noted that CBI substantiation is highly time-consuming because responses cannot be copied or pasted and must be entered manually.

Agency Response: EPA disagrees that the estimates of costs and burdens of CDR compliance are underestimated. EPA's estimates of 170 annual burden hours and \$16,983 annual cost per respondent are averages intended to represent the entire CDR reporting universe and as such are not intended to represent any individual company's unique situation. EPA's average cost and burden estimate uses the average number of chemicals per report in 2020 CDR, which was 8.3. EPA understands that because the estimates of annual burden and cost per respondent are averages, some companies would have much higher costs and burdens, while others would have lower-than-average costs and burdens. Actual burden and cost per company is a function of the number of chemicals reported, the complexity of the reporting requirements for each chemical, whether the company is a new or experienced reporter, and many other factors.

In compiling average costs and burdens of CDR reporting, EPA includes many assumptions, including (but not limited to):

- the average number of companies that are new reporters (and thus incur additional costs)
- unique burden assumptions for new reporters and experienced reporters
- the percentage of reports that are partial reports
- differentiating between activities which impose costs and burdens once at each site no matter how many chemicals are reported, and other burdens and costs incurred according to the number of chemicals reported by a reporting site

EPA acknowledges that the tables in the ICR may have erroneously implied in table 2 that the average burden for new reporters is only 4 hours. In fact, 4 burden hours is the average of 0 burden hours for experienced reporters and 27 burden hours for new reporters. In addition, new reporters incur greater costs than experienced reporters for form completion activities in EPA's analysis. EPA will correct table 2 in the ICR to make it clear that new reporters incur greater costs for such activities.

Some commenters said that EPA's estimates do not account for the costs of information technology systems and data manipulation, as well as enhanced review processes involving attorneys and auditors. EPA believes typical software costs and maintenance of information systems are already included in the hourly loaded wage rates as 20% of total worker compensation. In addition, EPA recognizes that some companies may have review processes in place that go beyond what is necessary for complying with CDR requirements, but since according to the stakeholder those processes exceed what is necessary for compliance, EPA believes that the ICR appropriately characterizes the paperwork costs and burden of compliance. With respect to the burden of CBI substantiation, EPA recognizes that the burden experienced by each reporter will differ based on the number of sites, chemicals, and the identity of the chemicals reported. EPA's analysis incorporates assumptions, including but not limited to the proportion of chemical reports involving chemical identity and non-chemical identity CBI claims, which properly characterize the average burden of CBI substantiation. In addition, the CDR

electronic reporting tool already has the ability to copy substantiation responses between chemicals. Note that: (1) A chemical must be fully substantiated (chemical and non-chemical claims) before it can be selected to substantiate a different chemical, (2) Non-chemical substantiation responses cannot be copied to chemical substantiation responses and vice versa, and (3) The application will not populate substantiation responses in a chemical if the originating chemical does not have those same claims selected.

Summary 8: Other Costs:

Stakeholder Comment: One stakeholder mentioned that EPA should factor in consultant fees.

Agency Response: EPA believes it is not necessary to adjust the cost estimates for consultant fees. EPA's estimates capture the full costs of compliance, considering different private sector labor types (management, technical, etc.), which would be similar for consultants if they were used to complete CDR activities in lieu of in-house staff. In some case consultants could charge higher labor rates, but they also tend to have lower costs for overhead and benefits, so on average, EPA assumes the costs for consultants would be equivalent to in-house staff for completing CDR reporting requirements.