

Attachment D.1

Work Sheets used to Calculate EPA and Federal Government Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2011-0766** and is part of the ICR's Supporting Statement

NAICS: 999100

Federal Executive Branch

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$55.64	\$33.23	\$20.06
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.26	\$14.49	\$8.75
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$79.90	\$47.72	\$28.81
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.95	\$23.86	\$14.40
Fully Loaded Hourly Rate	Wf = Wb + OH	\$119.85	\$71.58	\$43.21
	= W + B + OH			

1. Data Source: BLS http://www.bls.gov/oes/current/naics4_999100.htm May 2010 data
NAICS 999100 - Federal Executive Branch
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
2. Fringe benefits/wage per hour.
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.