

**Table x: Manufacturing Industry Wage Rates (2020\$)**

Labor Category	Data Series <sup>a</sup>	Date	Wage	Fringe Benefit	Total Compensation	Overhead % of Total Compensation <sup>b</sup>	Overhead	Hourly Loaded Wages <sup>c</sup>
			(a)	(b)	(c) = (a)+(b)	(d)	(e)=(c)*(d)	(f)=(c)+(e)
Managerial	BLS ECEC, Private Manufacturing industries, "Mgt, Business, and Financial"	Dec-20	\$54.32	\$24.46	\$78.78	20%	\$15.76	\$94.54
Professional / Technical	BLS ECEC, Private Manufacturing industries, "Professional and related"	Dec-20	\$44.63	\$22.45	\$67.08	20%	\$13.42	\$80.50
Clerical	BLS ECEC, Private Manufacturing industries, "Office and Administrative Support"	Dec-20	\$20.86	\$9.62	\$30.48	20%	\$6.10	\$36.58

**Footnotes**

<sup>a</sup> Source: Employer Costs for Employee Compensation Supplementary Tables: December 2006 – December 2020 (U.S. Bureau of Labor Statistics, 2021).

<sup>b</sup> 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)

<sup>c</sup> Wage data are rounded to the closest cent in this analysis.