

Fully-Burdened Labor Rate & Overtime Workbook

True Employee Cost & FLSA Weighted-Average Overtime Reference

LABOR BURDEN BUILD-UP (BASE \$35.00/HR)

Cost Component	Hourly Cost (\$)	Annual Cost (\$)	Burden %
Base Hourly Wage	\$35.00	\$72,800	72.9%
Employer Taxes (FICA/FUTA/SUTA 9%)	\$3.15	\$6,552	6.6%
Health & Welfare Benefits	\$5.50	\$11,440	11.5%
401(k) Employer Match (4%)	\$1.40	\$2,912	2.9%
Paid Time Off (PTO / Holidays 120 hrs)	\$2.02	\$4,202	4.2%
Workers Comp & Liability Insurance	\$0.93	\$1,934	1.9%
FULL BURDENED LABOR RATE	\$48.00 / hr	\$99,840 / yr	1.371x Multiplier

FLSA WEIGHTED-AVERAGE OVERTIME EXAMPLE

Shift Description	Hourly Rate	Hours Worked	Straight Time Pay
Shift 1 — Regular Rate A	\$25.00 / hr	30 Hours	\$750.00
Shift 2 — Special Rate B	\$30.00 / hr	20 Hours	\$600.00
Combined Regular Rate of Pay	\$1,350 / 50 hrs	50 Hours Total	\$27.00 / hr
FLSA Overtime Half-Time Premium	10 hrs × 0.5 × \$27.00	10 Overtime Hrs	\$135.00 Premium
TOTAL GROSS PAYROLL	Straight Time + OT Premium	50 Total Hours	\$1,485.00