

## APPENDIX 6-A. DETAILED DATA FOR EQUIPMENT PRICE MARKUPS

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## APPENDIX 6-A. DETAILED DATA FOR EQUIPMENT PRICE MARKUPS

### 6-A.1 DETAILED WHOLESALER COST DATA

Based on data provided by the Heating Air-conditioning & Refrigeration Distributors International (HARDI), Table 6.4.1 of chapter 6 shows wholesaler revenues and costs in aggregated form. Table 6-A.1.1 below provides the complete breakdown of costs and expenses. The column labeled “Scaling” in Table 6-A.1.1 indicates which expenses the U.S. Department of Energy (DOE) assumed to scale with only the baseline markup and which with both the baseline and incremental markups. As described in chapter 6, section 6.4, only those expenses that scale with both baseline and incremental costs are marked up when there is an incremental change in equipment costs.

**Table 6-A.1.1 Disaggregated Costs and Expenses for Wholesalers**

Item	Percent of Revenue %	Scaling
<b>Cost of Goods Sold</b>	<b>73.5</b>	
<b>Gross Margin</b>	<b>26.5</b>	
<b>Payroll Expenses</b>	<b>15.0</b>	Baseline
Executive Salaries & Bonuses	1.6	
Branch Manager Salaries and Commissions	1.3	
Sales Executive Salaries & Commissions	0.4	
Outside Sales Salaries & Commissions	2.1	
Inside/Counter Sales/Wages	2.8	
Purchasing Salaries/Wages	0.4	
Credit Salaries/Wages	0.2	
IT Salaries/Wages	0.2	
Warehouse Salaries/Wages	1.4	
Accounting	0.5	
Delivery Salaries/Wages	0.8	
All Other Salaries/Wages & Bonuses	0.7	
Payroll Taxes	1.1	
Group Insurance	1.1	
Benefit Plans	0.4	
<b>Occupancy Expenses</b>	<b>3.6</b>	Baseline
Utilities: Heat, Light, Power, Water	0.4	
Telephone	0.3	
Building Repairs & Maintenance	0.3	
Rent or Ownership in Real Estate	2.6	

<b>Other Operating Expenses</b>	<b>5.4</b>	Baseline & Incremental
Advertising & Promotion	0.9	
Insurance (business liability & casualty)	0.2	
Depreciation	0.4	
Vehicle Expenses	1.2	
Personal Property Taxes/Licenses	0.2	
Collection Expenses	0.3	
Bad Debt Losses	0.4	
Data Processing	0.3	
All Other Operating Expenses	1.5	
<b>Total Operating Expenses</b>	<b>24.0</b>	
<b>Operating Profit</b>	<b>2.5</b>	Baseline & Incremental
Other Income	0.4	
Interest Expense	0.5	
Other Non-operating Expenses	0.0	
<b>Profit Before Taxes</b>	<b>2.4</b>	

Source: Heating, Air-conditioning & Refrigeration Distributors International. 2011. 2011 Profit Report (2010 Data).

Note: The wholesaler costs and expenses are percentage values as opposed to the per-dollar of sales revenue values shown in Table 6.5.1.

## 6-A.2 DETAILED MECHANICAL CONTRACTOR DATA

Tables 6.4.2, 6.4.3, and 6.4.4 of chapter 6 provide mechanical contractor revenues and costs in aggregated form by ‘Cost of Goods Sold’ and ‘Gross Margin.’ The tables are based on data in the 2005 edition of *Financial Analysis for the HVACR Contracting Industry*, published by the Air Conditioning Contractors of America (ACCA). The ACCA report did not provide a more disaggregate tabulation of these costs and expenses. As in section 6-A.1, the gross margin category was assumed to scale only with the baseline markup.

A further disaggregated breakdown of costs used to scale the incremental markup are shown in Table 6-A.2.1 by both dollar value and percentage terms from the 2007 Census of Business. Since the ACCA data were used to calculate the baseline markup, in Table 6-A.2.1 only the categories in the ‘Scaling’ column that are scaled with both the baseline and incremental markups are marked when there is an incremental change in equipment costs.

**Table 6-A.2.1 Mechanical Contractor Expenses and Markups Used To Scale the Incremental Markups**

<b>Item</b>	<b>Dollar Value \$1,000</b>	<b>Percentage %</b>	<b>Scaling</b>
<b>Total Cost of Equipment Sales</b>	<b>107,144,428</b>	<b>67.80</b>	
Total payroll, construction workers wages	31,373,558	19.85	
Cost of materials, components, and supplies	59,023,964	37.35	
Cost of construction work subcontracted out to others	13,646,192	8.63	
Total cost of selected power, fuels, and lubricants	3,100,714	1.96	
<b>Gross Margin</b>	<b>50,895,129</b>	<b>32.20</b>	
<b>Payroll Expenses</b>	<b>28,065,632</b>	<b>17.76</b>	
Total payroll, other employees wages	14,041,336	8.88	Baseline
Total fringe benefits	13,585,040	8.60	
Temporary staff and leased employee expenses	439,256	0.28	
<b>Occupancy Expenses</b>	<b>3,436,208</b>	<b>2.17</b>	
Rental costs of machinery and equipment	1,047,026	0.66	Baseline
Rental costs of buildings	1,231,263	0.78	
Communication services	640,851	0.41	
Cost of repair to machinery and equipment	517,068	0.33	
<b>Other Operating Expenses</b>	<b>12,671,194</b>	<b>8.02</b>	
Purchased professional and technical services	843,641	0.53	Baseline & Incremental
Data processing and other purchased computer services	98,016	0.06	
Expensed computer hardware and other equipment	255,474	0.16	
Expensed purchases of software	64,195	0.04	
Advertising and promotion services	1,018,265	0.64	
All other expenses	6,944,674	4.39	
Refuse removal (including hazardous waste) services	153,241	0.10	
Taxes and license fees	996,138	0.63	
Total depreciation (\$1,000)	2,297,550	1.45	
<b>Net Profit Before Income Taxes</b>	<b>6,722,095</b>	<b>4.25</b>	Baseline & Incremental

Source: U.S. Census Bureau. 2007. Plumbing, Heating, and Air-Conditioning Contractors: 2007. Sector 23: 238220. Construction: Geographic Area Series. Detailed Statistics for Establishments: 2007.

Note: Mechanical contractor costs and expenses are first presented as *total dollar* values and then converted to *percentage* values. This is in contrast to the *cost per dollar of sales revenue* values shown in Table 6.5.2.

### **6-A.3 DETAILED GENERAL CONTRACTOR COST DATA**

Based on U.S. Department of Census data, Table 6.4.6 of chapter 6, section 6.4, *General Contractor Expenses and Markups* shows general contractor revenues and costs in aggregated form. Table 6-A.3.1 below shows the complete breakdown of costs and expenses provided by the U.S. Department of Census. The column labeled “Scaling” in Table 6-A.3.1 indicates which expenses DOE assumed to scale with only the baseline markup and which are scaled with both the baseline and incremental markups. As described in chapter 6, section 6.4, only those expenses that scale with baseline and incremental costs are marked up when there is an incremental change in equipment costs.

**Table 6-A.3.1 General Contractor Expenses and Markups**

<b>Item</b>	<b>Dollar Value \$1,000</b>	<b>Percentage %</b>	<b>Scaling</b>
<b>Total Cost of Equipment Sales</b>	<b>238,431,389</b>	<b>67.55</b>	
Total payroll, construction workers wages	16,629,321	4.71	
Cost of materials, components, and supplies	126,764,975	35.91	
Cost of construction work subcontracted out to others	90,956,668	25.77	
Total cost of selected power, fuels, and lubricants	4,080,425	1.16	
<b>Gross Margin</b>	<b>114,558,247</b>	<b>32.45</b>	
<b>Payroll Expenses</b>	<b>28,806,792</b>	<b>8.16</b>	Baseline
Total payroll, other employees wages	20,843,029	5.90	
Total fringe benefits	7,464,670	2.11	
Temporary staff and leased employee expenses	499,093	0.14	
<b>Occupancy Expenses</b>	<b>3,558,796</b>	<b>1.01</b>	Baseline
Rental costs of machinery and equipment	572,783	0.16	
Rental costs of buildings	1,532,841	0.43	
Communication services	810,436	0.23	
Cost of repair to machinery and equipment	642,736	0.18	
<b>Other Operating Expenses</b>	<b>21,341,175</b>	<b>6.05</b>	Baseline & Incremental
Purchased professional and technical services	1,834,816	0.52	
Data processing and other purchased computer services	141,344	0.04	
Expensed computer hardware and other equipment	261,701	0.07	
Expensed purchases of software	105,338	0.03	
Advertising and promotion services	2,544,687	0.72	
All other expenses	10,840,757	3.07	
Refuse removal (including hazardous waste) services	520,907	0.15	
Taxes and license fees	1,791,539	0.51	
Total depreciation (\$1,000)	3,300,086	0.93	
<b>Net Profit Before Income Taxes</b>	<b>60,851,484</b>	<b>17.24</b>	Baseline & Incremental

Source: U.S. Census Bureau. 2007. Residential Building Construction. Sector 23: 236115 through 236118. Construction, Industry Series, Preliminary Detailed Statistics for Establishments: 2007.

Note: General contractor costs and expenses are first presented as *total dollar* values and then converted to *percentage* values. This is in contrast to the *cost per dollar of sales revenue* values shown in Table 6.5.6.

## 6-A.4 ESTIMATION OF CONTRACTOR MARK-UP BY STATE

**Table 6-A.4.1 Mechanical Contractor Markup Estimation by State, 2007**

State	Value of Const. \$1,000	Cost of Goods Sold \$1,000	Baseline MU	Incremental MU	Replacement Baseline MU	Replacement Incremental MU	New Const. Baseline MU	New Const. Incremental MU
Alabama	2,010,305	1,401,223	1.435	1.148	1.498	1.198	1.393	1.114
Alaska	583,171	344,729	1.692	1.353	1.766	1.413	1.642	1.314
Arizona	3,522,116	2,326,475	1.514	1.211	1.580	1.264	1.470	1.176
Arkansas	1,065,754	743,395	1.434	1.147	1.496	1.197	1.392	1.113
California	16,726,969	10,865,201	1.539	1.232	1.607	1.286	1.495	1.196
Colorado	3,056,988	2,084,454	1.467	1.173	1.531	1.225	1.424	1.139
Connecticut	1,704,668	1,135,871	1.501	1.201	1.566	1.253	1.457	1.166
Delaware	481,900	D	1.421	1.137	1.483	1.186	1.379	1.104
District of Columbia	34,600	D	1.458	1.167	1.522	1.218	1.416	1.133
Florida	9,061,426	6,254,391	1.449	1.159	1.512	1.210	1.407	1.125
Georgia	4,700,799	3,329,842	1.412	1.129	1.474	1.179	1.371	1.096
Hawaii	800,221	455,122	1.758	1.407	1.835	1.468	1.707	1.366
Idaho	900,698	617,165	1.459	1.168	1.523	1.219	1.417	1.133
Illinois	7,641,642	5,058,047	1.511	1.209	1.577	1.262	1.467	1.173
Indiana	4,002,323	2,605,238	1.536	1.229	1.604	1.283	1.491	1.193
Iowa	1,868,483	1,305,883	1.431	1.145	1.493	1.195	1.389	1.111
Kansas	1,395,359	966,707	1.443	1.155	1.507	1.205	1.401	1.121
Kentucky	1,747,925	1,157,360	1.510	1.208	1.576	1.261	1.466	1.173
Louisiana	1,997,044	1,317,429	1.516	1.213	1.582	1.266	1.472	1.177
Maine	580,816	394,847	1.471	1.177	1.535	1.228	1.428	1.142
Maryland	5,329,135	3,739,560	1.425	1.140	1.487	1.190	1.383	1.107
Massachusetts	4,099,301	2,781,377	1.474	1.179	1.538	1.231	1.431	1.145
Michigan	4,420,638	3,015,948	1.466	1.173	1.530	1.224	1.423	1.138
Minnesota	3,402,921	2,315,330	1.470	1.176	1.534	1.227	1.427	1.141
Mississippi	1,025,452	715,571	1.433	1.146	1.496	1.197	1.391	1.113
Missouri	3,335,124	2,353,598	1.417	1.134	1.479	1.183	1.376	1.101
Montana	483,578	345,458	1.400	1.120	1.461	1.169	1.359	1.087
Nebraska	1,004,296	755,338	1.330	1.064	1.388	1.110	1.291	1.033
Nevada	2,327,842	1,600,555	1.454	1.164	1.518	1.214	1.412	1.130
New Hampshire	620,761	D	1.472	1.178	1.537	1.230	1.429	1.144
New Jersey	5,062,336	3,337,013	1.517	1.214	1.583	1.267	1.473	1.178

New Mexico	891,914	595,659	1.497	1.198	1.563	1.250	1.454	1.163
New York	10,364,779	6,760,337	1.533	1.227	1.600	1.280	1.488	1.191
North Carolina	5,111,396	3,631,802	1.407	1.126	1.469	1.175	1.366	1.093
North Dakota	360,683	255,057	1.414	1.131	1.476	1.181	1.373	1.098
Ohio	5,618,591	3,809,806	1.475	1.180	1.539	1.231	1.432	1.145
Oklahoma	1,352,943	924,264	1.464	1.171	1.528	1.222	1.421	1.137
Oregon	1,893,678	1,237,956	1.530	1.224	1.597	1.277	1.485	1.188
Pennsylvania	6,487,476	4,579,367	1.417	1.133	1.479	1.183	1.375	1.100
Rhode Island	631,202	410,653	1.537	1.230	1.604	1.284	1.492	1.194
South Carolina	1,991,303	1,326,690	1.501	1.201	1.567	1.253	1.457	1.166
South Dakota	386,186	239,017	1.616	1.293	1.686	1.349	1.569	1.255
Tennessee	2,595,613	1,834,242	1.415	1.132	1.477	1.182	1.374	1.099
Texas	10,810,308	7,532,064	1.435	1.148	1.498	1.198	1.393	1.115
Utah	1,746,398	1,235,004	1.414	1.131	1.476	1.181	1.373	1.098
Vermont	294,806	D	1.472	1.178	1.537	1.230	1.429	1.144
Virginia	4,623,151	3,099,329	1.492	1.193	1.557	1.246	1.448	1.158
Washington	4,111,543	2,734,093	1.504	1.203	1.570	1.256	1.460	1.168
West Virginia	655,100	D	1.464	1.171	1.528	1.222	1.421	1.137
Wisconsin	2,926,545	2,023,634	1.446	1.157	1.510	1.208	1.404	1.123
Wyoming	289,391	198,105	1.461	1.169	1.525	1.220	1.418	1.135

Sources: U.S. Bureau of the Census. American Factfinder: 2007. Sector 23: Plumbing, Heating, and Air-Conditioning Contractors (NAICS 238220), Detailed Statistics for Establishments: 2007

[http://factfinder.census.gov/servlet/IBQTable?\\_bm=y&-ds\\_name=EC0723A1&-NAICS2007=238220&-\\_lang=en](http://factfinder.census.gov/servlet/IBQTable?_bm=y&-ds_name=EC0723A1&-NAICS2007=238220&-_lang=en)

Geographic Area Series: Detailed Statistics for Establishments: 2007. Notes: The Census Bureau withheld data for some states.

Markups may vary across states for several reasons, including differences in firm size.

Due to sample size and/or magnitude of reporting error relative to the mean, disaggregated information not provided for all of the Subcontract, Materials, and Fuels fields. In these cases, the state markup ratio is calculated as an average of neighboring states (ex. Delaware, District of Columbia, New Hampshire, Vermont and West Virginia)

**Table 6-A.4.2 Residential General Contractor Baseline Markups by State, 2007**

<b>State</b>	<b>Value of Residential Construction \$1,000</b>	<b>Cost of Goods Sold \$1,000</b>	<b>Baseline Markup</b>	<b>Incremental Markup</b>
Alabama	4,232,349	3,106,308	1.363	1.234
Alaska	598,572	322,897	1.854	1.678
Arizona	14,743,264	8,636,727	1.707	1.546
Arkansas	821,493	638,546	1.287	1.165
California	49,325,592	28,727,843	1.717	1.555
Colorado	9,711,667	6,478,218	1.499	1.357
Connecticut	2,835,015	1,914,706	1.481	1.341
Delaware	912,121	714,609	1.276	1.156
District of Columbia	177,004	115,545	1.532	1.387
Florida	33,290,091	21,780,175	1.528	1.384
Georgia	12,492,752	8,745,668	1.428	1.293
Hawaii	2,739,122	1,933,143	1.417	1.283
Idaho	2,565,176	2,014,522	1.273	1.153
Illinois	13,035,923	8,206,105	1.589	1.438
Indiana	4,637,976	3,418,576	1.357	1.228
Iowa	1,846,602	1,449,114	1.274	1.154
Kansas	1,940,745	1,443,265	1.345	1.217
Kentucky	3,074,656	2,244,283	1.370	1.240
Louisiana	2,429,529	1,650,884	1.472	1.332
Maine	821,980	630,393	1.304	1.181
Maryland	6,616,960	4,635,717	1.427	1.292
Massachusetts	7,693,991	5,728,767	1.343	1.216
Michigan	5,383,752	3,501,797	1.537	1.392
Minnesota	5,558,816	3,847,679	1.445	1.308
Mississippi	1,241,083	939,692	1.321	1.196
Missouri	4,754,552	3,588,694	1.325	1.200
Montana	1,148,453	919,206	1.249	1.131
Nebraska	577,746	424,822	1.360	1.231
Nevada	6,697,489	4,026,111	1.664	1.506
New Hampshire	292,227	228,854	1.277	1.156
New Jersey	8,492,015	5,649,618	1.503	1.361
New Mexico	2,236,262	1,395,073	1.603	1.451
New York	16,958,113	12,176,837	1.393	1.261

North Carolina	16,254,736	11,579,895	1.404	1.271
North Dakota	D	D	1.331	1.205
Ohio	6,788,825	4,883,462	1.390	1.259
Oklahoma	1,419,859	1,075,586	1.320	1.195
Oregon	5,519,819	4,019,693	1.373	1.243
Pennsylvania	9,971,624	7,323,399	1.362	1.233
Rhode Island	309,403	205,383	1.506	1.364
South Carolina	5,921,453	4,350,205	1.361	1.232
South Dakota	297,424	228,839	1.300	1.177
Tennessee	5,243,037	3,874,974	1.353	1.225
Texas	32,123,700	21,429,103	1.499	1.357
Utah	4,201,276	3,095,214	1.357	1.229
Vermont	527,837	387,905	1.361	1.232
Virginia	12,761,751	8,799,880	1.450	1.313
Washington	11,158,559	7,361,497	1.516	1.372
West Virginia	348,291	225,500	1.545	1.398
Wisconsin	3,820,533	2,850,921	1.340	1.213
Wyoming	524,809	418,215	1.255	1.136

Sources: U.S. Bureau of the Census, American Factfinder. 2007 Economic Census. Sector 23: Subsectors 236115 (residential single-family), 236116 (residential multifamily), 236117 (operative builders), and 236118 (residential remodelers). Sector 23: EC0723A1: Construction: Geographic Area Series: Detailed Statistics for Establishments: 2007. Notes: The Census Bureau withheld data for some states. Markups may vary across states for several reasons, including differences in firm size.

Due to sample size and/or magnitude of reporting error relative to the mean, disaggregated information not provided for all of the Subcontract, Materials, and Fuels fields. In these cases, the state markup ratio is calculated as an average of neighboring states (ex. North Dakota).

## 6-A.5 DETAILED MANUFACTURED HOME CONTRACTOR COST DATA

Based on U.S. Department of Census data, Table 6.6.1 of chapter 6, section 6.6, *Mobile Home Contractor Expenses and Markups* shows mobile home contractor revenues and costs in the new construction market in aggregated form. Table 6-A.5.1 below shows the complete breakdown of costs and expenses provided by the U.S. Department of Census. The column labeled “Scaling” in Table 6-A.5.1 indicates which expenses DOE assumed to scale with only the baseline markup and which scaled with both the baseline and incremental markups. As described in chapter 6, section 6.6’, only those expenses that scale with baseline and incremental costs are marked up when there is an incremental change in equipment costs.

**Table 6-A.5.1 Manufactured Home Contractor Expenses and Markups**

<b>Item</b>	<b>Dollar Value \$1,000</b>	<b>Percentage %</b>	<b>Scaling</b>
<b>Total Cost of Equipment Sales</b>	<b>24,179,613</b>	62.28	
Total payroll, construction workers wages	6,080,876	15.66	
Cost of materials, components, and supplies	13,286,037	34.22	
Cost of construction work subcontracted out to others	3,518,810	9.06	
Total cost of selected power, fuels, and lubricants	1,293,890	3.33	
<b>Gross Margin</b>	<b>14,642,247</b>	37.72	
<b>Payroll Expenses</b>	<b>5,781,123</b>	14.89	Baseline
Total payroll, other employees wages	3,356,617	8.65	
Total fringe benefits	2,308,395	5.95	
Temporary staff and leased employee expenses	116,111	0.30	
<b>Occupancy Expenses</b>	<b>1,336,627</b>	3.44	Baseline
Rental costs of machinery and equipment	479,044	1.23	
Rental costs of buildings	308,998	0.80	
Communication services	159,667	0.41	
Cost of repair to machinery and equipment	388,918	1.00	
<b>Other Operating Expenses</b>	<b>4,271,324</b>	11.00	Baseline & Incremental
Purchased professional and technical services	199,499	0.51	
Data processing and other purchased computer services	23,427	0.06	
Expensed computer hardware and other equipment	58,000	0.15	
Expensed purchases of software	17,214	0.04	
Advertising and promotion services	325,459	0.84	
All other expenses	1,747,725	4.50	
Refuse removal (including hazardous waste) services	47,861	0.12	
Taxes and license fees	317,376	0.82	
Total depreciation (\$1,000)	1,534,763	3.95	
<b>Net Profit Before Income Taxes</b>	<b>3,253,173</b>	8.38	Baseline & Incremental

Source: U.S. Census Bureau. 2007. All Other Specialty Trade Contractor. Sector 23: 238990. Construction, Industry Series, Preliminary Detailed Statistics for Establishments: 2007.

Note: Mobile home contractor costs and expenses are first presented as *total dollar* values and then converted to *percentage* values. This is in contrast to the *cost per dollar of sales revenue* values shown in Table 6.7.1.

## 6-A.6 STATE SALES TAX RATES

**Table 6-A.6.1 State Sales Tax Rates**

State	Combined State and Local Tax Rate %	State	Combined State and Local Tax Rate %	State	Combined State and Local Tax Rate %
Alabama	8.25	Kentucky	6.00	North Dakota	5.85
Alaska	1.45	Louisiana	8.75	Ohio	6.80
Arizona	8.15	Maine	5.00	Oklahoma	8.20
Arkansas	8.35	Maryland	6.00	Oregon	--
California	8.20	Massachusetts	6.25	Pennsylvania	6.40
Colorado	6.40	Michigan	6.00	Rhode Island	7.00
Connecticut	6.35	Minnesota	7.20	South Carolina	7.15
Delaware	--	Mississippi	7.00	South Dakota	5.50
Dist. of Columbia	6.00	Missouri	7.25	Tennessee	9.45
Florida	6.65	Montana	--	Texas	8.00
Georgia	6.90	Nebraska	6.00	Utah	6.70
Hawaii	4.40	Nevada	7.85	Vermont	6.05
Idaho	6.05	New Hampshire	--	Virginia	5.00
Illinois	8.10	New Jersey	6.95	Washington	8.80
Indiana	7.00	New Mexico	6.60	West Virginia	6.00
Iowa	6.85	New York	8.45	Wisconsin	5.45
Kansas	8.05	North Carolina	6.85	Wyoming	5.35

Source: The Sales Tax Clearinghouse at <https://thestc.com/STRates.stm> (Assessed on January 04, 2012)