

## Area Factors

### Region: 7    WEST

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Total State Sales or Import Tax Rate:	8.15%	
Working Hours Per Year (WHPY):	1,560	hrs/yr
Labor Adjustment Factor (LAF):	1.16	
Electricity Cost Per Kilowatt-Hour:	\$0.134	/kW-Hr
Gasoline Cost Per Gallon:	\$4.43	/gal
*Diesel Cost Per Gallon (Off-Road Use):	\$4.35	/gal
*Diesel Cost Per Gallon (On-Road Use):	\$5.20	/gal
Marine Cost Per Gallon (Gasoline)	\$5.04	/gal
Marine Cost Per Gallon (Diesel)	\$4.38	/gal
Cost-of-Money Rate (Full Rate):	4.875%	
Cost-of-Money Rate (Adjusted):	3.90%	
Diesel Emissions Fluid:	\$4.29	/gal
DEF Usage Rate:	5.000%	

### Freight Rates

over	0 cwt	thru	240 cwt	=	\$79.56
over	240 cwt	thru	300 cwt	=	\$56.18
over	300 cwt	thru	400 cwt	=	\$45.90
over	400 cwt	thru	500 cwt	=	\$39.67
over	500 cwt	thru	700 cwt	=	\$35.38
over	700 cwt	thru	800 cwt	=	\$30.32
over	800 cwt			=	\$10.40

\*DEF Included at DEF Usage Rate Listed