

DEPARTMENTAL COST

1 H&E departmental cost

Materials	€7.19	28.6%
Labor (net pay):	€9.18	36.5%
Indirect costs:	€8.81	35.0%
Total	€25.17	

1 IHC departmental cost

Materials	€23.22	61.9%
Labor (net pay):	€4.20	11.2%
Indirect costs:	€10.10	26.9%
Total	€37.51	

1 H&E + 1 IHC Dept. cost €62.69

calculated on year 2011

DEPARTMENTAL COST, 1 TMA 10 cases

One 10 cases-TMA departmental cost

Materials	€3.59	5.4%
Labor (net pay):	€35.64	54.0%
Indirect costs:	€26.79	40.6%
Total	€66.02	
Single case TMA cost	€6.60	

One 10 cases-TMA + 1 IHC departmental cost

Materials	€30.92	27.6%
Labor (net pay):	€41.71	37.2%
Indirect costs:	€39.48	35.2%
Total	€112.11	
Single case+IHC TMA cost	€11.21	

10 single case IHC cost € 375.14 **335%** *

(*) including the cost of TMA manufacturing

DEPARTMENTAL COST, 1 TMA 75 cases

One 75 cases-TMA departmental cost

Materials	€3.59	1.6%
Labor (net pay):	€128.10	56.9%
Indirect costs:	€93.45	41.5%
Total	€225.14	
Single case TMA cost	€3.00	

One 75 cases-TMA + 1 IHC departmental cost

Materials	€30.92	11.4%
Labor (net pay):	€134.17	49.5%
Indirect costs:	€106.15	39.1%
Total	€271.23	
Single case+IHC TMA cost	€3.62	

75 single case IHC cost € 2813.56 **1037%** *