

Sample Statement of Employee Fringe Benefits

Note: The benefits and amounts reflected in this sample are for illustrative purposes only.

Statement of Employee Fringe Benefits January 1, 20XX to December 31, 20XX

ANNUAL LEAVE	\$45,410.05
SICK LEAVE	\$11,054.75
HOLIDAYS	\$22,109.50
TOTAL RELEASE TIME:	\$78,574.30

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PAYROLL TAXES (FICA, SUTA, ETC.)	\$55,911.97
STATE UNEMPLOYMENT COMPENSATION	\$9,560.70
WORKERS' COMPENSATION INSURANCE	\$1,137.00
HEALTH AND DENTAL INSURANCE	\$74,734.43
LIFE AND DISABILITY INSURANCE	\$16,158.00
RETIREMENT CONTRIBUTIONS	\$24,303.80
TOTAL FRINGE BENEFITS:	\$260,380.20 (A)

Allocation Base:

Total Salaries	\$768,307.43
Less Release Time	(78,574.30)
Chargeable Salaries	\$689,733.13 (B)

$$\text{Employee Fringe Benefit Rate: } \frac{\$260,389.20 \text{ (A)}}{\$689,733.13 \text{ (B)}} = 37.75\%$$

In this example, the fringe benefit pool includes costs of paid time off (vacation, holiday and sick leave) which is distributed through the fringe benefit rate. Proposing entities may modify this schedule to accurately reflect how paid time off is paid at their organization.