# Applicant's Benefits Calculation Worksheet
## Division of Homeland Security & Emergency Management
## State Mitigation Grant Program

| | |
|---|---|
| Alaska Division of Homeland Security and Emergency Management (DHS&EM) requires an Applicant's Benefits Calculation Worksheet on any Hazard Mitigation Grant Program (HMGP) Project. Applicants are required to complete the worksheet for any project that has Force Account Labor as a component of the project of which the applicant is seeking reimbursement. | **PAGE**      **OF** <br><br> _____    _____ |

**APPLICANT:**                                          **TAX ID #:**

**DISASTER NUMBER:**                  **PROJECT #:**

| FRINGE BENEFITS (by %) | REGULAR TIME | OVERTIME |
|---|---|---|
| **HOLIDAYS** | | |
| **VACATION LEAVE** | | |
| **SICK LEAVE** | | |
| **SOCIAL SECURITY** | | |
| **MEDICARE** | | |
| **UNEMPLOYMENT** | | |
| **WORKER'S COMPENSATION** | | |
| **RETIREMENT** | | |
| **HEALTH BENEFITS** | | |
| **LIFE INS. BENEFITS** | | |
| **OTHER** | | |
| **TOTAL in % of annual salary** | | |

**COMMENTS:**

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDIT.

| CERTIFIED BY: | TITLE: | DATE: |
|---|---|---|
| | | |

# Applicant's Benefits Calculation Worksheet Instructions

## Benefits Calculations

A fringe benefit for force account labor is eligible. Except in extremely unusual cases, fringe benefits for overtime will be significantly less than regular time.

The following steps will assist in calculating the percentage of fringe benefits paid on an employee's salary. Note that items and percentages will vary from one entity to another.

1. The normal year consists of 2080 hours (52 weeks x 5 workdays/week x 8 hours/day). This does not include holidays and vacations.
2. Determine the employee's basic hourly pay rate (annual salary/2080 hours).
3. Fringe benefit percentage for vacation time: Divide the number of hours of annual vacation time provided to the employee by 2080 (80 hours (2 weeks)/2080 = 3.85%).
4. Fringe benefit percentage for paid holidays: Divide the number of paid holiday hours by 2080 (64 hours (8 holidays)/2080 = 3.07%).
5. Retirement pay: Because this measure varies widely, use only the percentage of salary matched by the employer.
6. Social Security and Unemployment Insurance: Both are standard percentages of salary.
7. Insurance: This benefit varies by employee. Divide the amount paid by the city or agency by the basic pay rate determined in Step 2.
8. Workman's Compensation: This benefit also varies by employee. Divide the amount paid by the city of agency by the basic pay rate determined in Step 2. Use the rate per $100 to determine the correct percentage.

Note: Typically, you should not be charging the same rate for regular time and overtime. Generally, only FICA (Social Security) is eligible for overtime; however, some entities may charge retirement tax on all income.

## Sample Rates

Although some rates may differ greatly between organizations due to their particular experiences, the table below provides some general guidelines that can be used as a reasonableness test to review submitted claims. These rates are based on experience in developing fringe rates for several state departments, the default rate is that used for the State of Florida, following Hurricane Andrew (August 1992), and the review of several FEMA claims. The rates presented are determined using the gross wage method applicable to the personnel hourly rate (PHR) method. The net available hours method would result in higher rates.

**Paid Fringe Benefits**

| | | |
|---|---|---|
| HCA Matching | 7.65% | (or slightly less) |
| Retirement – Regular | 17.00% | (or less) |
| Retirement – Special Risk | 25.00% | (or slightly more) |
| Health Insurance | 12.00% | (or less) |
| Life & Disability Insurance | 1.00% | (or less) |
| Worker's Compensation | 3.00% | (or less) |
| Unemployment Insurance | 0.25% | (or less) |

**Leave Fringe Benefits**

| | | |
|---|---|---|
| Accrued Annual Leave | 7.00% | (or less) |
| Sick Leave | 4.00% | (or less) |
| Administrative Leave | 0.50% | (or less) |
| Holiday Leave | 4.00% | (or less) |
| Compensatory Leave | 2.00% | (or less) |

Rates outside of these ranges are possible, but should be justified during the validation process.