



Fringe Benefit Calculation Form



Purpose

This form will record the fringe benefit calculations for individuals. For Small Projects, Applicants can provide average straight-time pay rate with fringe benefits and overtime pay rate with fringe benefits. For Large Projects, Applicant must provide fringe benefit calculations for each employee.

For Small Projects	For Large Projects
<ul style="list-style-type: none">Itemized cost summary including actual or estimated costs:<ul style="list-style-type: none">Number of employees;Total budgeted hours;Total unbudgeted hours;Average straight-time pay rate with fringe benefits; and,Average overtime pay rates with fringe benefits.	<ul style="list-style-type: none">Pay policy;Itemized cost summary including estimated costs, or actual costs for completed work, for each employee:<ul style="list-style-type: none">NameJob title and function;Type of employee (e.g., full-time exempt, full-time non-exempt, part-time, temporary);Date and hours worked;Pay rate and fringe benefit rate;Description of work performed with daily logs/activity reports;Timesheets; and,Fringe benefit calculations.

Fields

- Event Name: Type of event, Number, Name of Event if known will be entered.
- Applicant Name: Name of applicant will be entered.
- Date: Date of event
- Department Fringe: Check this box if the fringe calculation is for a department
- Individual Fringe: Check this box if the fringe calculation is for an individual
- Applicant/Subgrantee or Mutual Aid Claimant: The organization name claiming the force account labor or mutual aid.
 - FA: Force Account
 - FIPS#: Federal Information Processing System Number
 - Category- FEMA category of work A-G
 - MA: Mutual Aid
 - EIN #: Employer Identification Number
 - State EOC MSN#: Mission number
- Declaration #: The number assigned to the declared disaster by FEMA.
- Location/Site of Work: Where the work was performed.
- Description of Work: What kind of work was performed.
- Fringe Benefit: % of extra costs that make up an employee's salary, i.e., social security, insurance, leave, etc.
- Comment: Use comments to add additional details to fringe benefit calculation if needed.
- Name: Name of form certifier
- Title: Title of form certifier
- Date: Date form was certified





Fringe Benefit Calculation Form



Event Name: _____ Applicant Name: _____ Date: _____

Select one: ☐ Department Name: _____

☐ Individual Name: _____ Employee ID: _____

Applicant/Subgrantee or Mutual Aid Claimant:		Declaration #:	
For FA:	FIPS #:	Category:	
For MA:	EIN #:	State EOC MSN#:	
Location/Site of Work:			

FRINGE BENEFIT (Employer's Cost)	REGULAR TIME PAY (By Percent)	OVERTIME PAY (By Percent)
Social Security:		
Medicare:		
Retirement:		
Workers Compensation Insurance:		
Unemployment Insurance:		
Health Insurance Benefits:		N/A
Life Insurance Benefits:		N/A
Annual (Vacation) Leave:		N/A
Holiday Leave:		N/A
Average Used Sick Leave:		N/A
Other (Specify Below):		N/A
TOTAL (% of Annual Leave):		

Comments (i.e., Explain Other Specified Benefits):

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The above information was obtained from time records available for audit.

Name

Title

Date

See instructions on following page.





Fringe Calculation – Small Project



INSTRUCTIONS:

To effectively use this form to determine fringe benefit rates, group employees by Status or common benefits in the Labor Summaries (Salaried, Full-time, Permanent, Special Risk, Part-time, Contract Hires, and/or Temporary Help. For each employee grouping, determine the average fringe benefit rate for both Regular Time wages and Overtime Wages. The Overtime fringe benefits are usually limited to the types indicated as applicable above in the Overtime column. If the participating group of employees is substantially alike in benefits, with few exceptions, use the majority group determination for all the employees in the group.

1. The Social Security portion is fixed at **6.20%** and applicable up until \$147,000 in taxable earnings for FY 2025.
2. The Medicare portion is fixed at **1.45%** for earnings.
3. The Employer's Retirement Benefit Cost is typically a percentage of the paid RT and OT wages.
4. The Employer's Workers Comp costs is usually a given cost per \$100 pay or a percentage of the paid RT and OT wages.
5. The Employer's Unemployment Insurance cost % can be determined by dividing the total annual premium by the total annual RT and OT wages paid.
6. To determine the average Health or Life Insurance Benefit %, divide total annual premium costs by the total annual regular time wages for the group of employees as per the last available annual audit, or by the current projected budget.
7. To determine the Annual Leave %, divide the total Annual RT hours (2080) pay by the total Annual Leave hours earned as determined from the last annual audit report or from the current budget.
8. The Holiday Leave % can be determined by dividing the number of Holiday hours granted each year by the number of annual RT work hours (2080).
9. The Sick Leave % should be based upon the last annual sick leave cost divided by the total regular time wages paid in the last audited year.

Note: Other established methods previously adopted by the Claimant to convert benefit costs to a percentage of total paid annual wages may be acceptable.





Fringe Calculation – Large Project



INSTRUCTIONS:

For each employee, determine the average fringe benefit rate for both Regular Time wages and Overtime Wages. The Overtime fringe benefits are usually limited to the types indicated as applicable above in the Overtime column.

1. The Social Security portion is fixed at **6.20%** and applicable up until \$147,000 in taxable earnings for FY 2025.
2. The Medicare portion is fixed at **1.45%** for earnings.
3. The Employer's Retirement Benefit Cost is typically a percentage of the paid RT and OT wages.
4. The Employer's Workers Comp costs is usually a given cost per \$100 pay or a percentage of the paid RT and OT wages.
5. The Employer's Unemployment Insurance cost % can be determined by dividing the total annual premium by the total annual RT and OT wages paid.
6. To determine the average Health or Life Insurance Benefit %, divide total annual premium costs by the total annual regular time wages for the employee as per the last available annual audit, or by the current projected budget.
7. To determine the Annual Leave %, divide the total Annual RT hours (2080) pay by the total Annual Leave hours earned as determined from the last annual audit report or from the current budget.
8. The Holiday Leave % can be determined by dividing the number of Holiday hours granted each year by the number of annual RT work hours (2080).
9. The Sick Leave % should be based upon the last annual sick leave cost divided by the total regular time wages paid in the last audited year.

Note: Other established methods previously adopted by the Applicant/Claimant to convert benefit costs to a percentage of total paid annual wages may be acceptable.

