

Definitions and Categories for Employer-Related Expenses

Compensation: Wages and Benefits**Salaries/Wages:***(Includes employee-paid payroll taxes)*

Regular Time

Overtime

Bonus (hire-on, longevity, performance)

Paid Vacation Leave

Paid Sick Leave

Paid Other Leave (jury duty, funeral, etc.)

Payroll Taxes (Employer-Paid):

FICA

Medicare

TUCA

FUTA

Workers' Compensation Costs:

Premium Costs

Paid Claims

Other Premium/Claims for Employee Work-Related Injury/Illness Coverage

Employee Benefits/Insurance:

Health/Medical/Dental:

premiums and paid claims

Disability Insurance:

premiums and paid claims

Life Insurance

premiums

Employer-Paid Contributions to:

deferred compensation plans

retirement/pension plans

child day care

accrued leave

Mileage Reimbursement:For business use of personal vehicle
(participant to appointments, shopping)If commuting travel is paid, it is taxed as a
"benefit" to the employee.**Administrative: Employer-Related Expenses****Employment-Related Expenses:**

Advertising/Recruitment Costs

Employee Training – CPR

Criminal History Checks

Equipment

Supplies (e.g., gloves)

Uniforms (e.g., employee aprons)

Hepatitis B Vaccinations

Employer-Related Allowable Expenses:

Copy Expense

Mailing Costs

Travel Costs

(other than mileage reimbursement)

Notes:

- If related to the participant, the compensation (mileage) is not "taxed" and is not a "benefit" to the employee. It is an Administrative expense from the budget.
- If employee's commuting travel is paid, it is taxed; it is a "benefit" to the employee and is applied to "benefits" from the employer's budget.