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### Fringe Benefit Calculation - March 2005

Compensation Component	Civilian Workers		Mgmt, Prof & Related		Sales and Office		Service		Union		Nonunion	
	Cost	% of Adj. Wages	Cost	% of Adj. Wages	Cost	% of Adj. Wages	Cost	% of Adj. Wages	Cost	% of Adj. Wages	Cost	% of Adj. Wages
Wages and salaries	18.22		30.33		14.11		10.37		20.76		16.72	
Plus paid leave	1.72		3.19		1.26		0.80		2.25		1.46	
Plus supplemental pay	<u>0.62</u>		<u>0.95</u>		<u>0.40</u>		<u>0.25</u>		<u>1.09</u>		<u>0.63</u>	
Adjusted wages and salaries	20.56		34.47		15.77		11.42		24.10		18.81	
Total benefits	7.65		12.08		5.57		4.11		12.41		6.38	
Less paid leave	1.72		3.19		1.26		0.80		2.25		1.46	
Less supplemental pay	<u>0.62</u>		<u>0.95</u>		<u>0.40</u>		<u>0.25</u>		<u>1.09</u>		<u>0.63</u>	
Adjusted benefits	5.31		7.94		3.91		3.06		9.07		4.29	
Overall benefit percentage	25.8%		23.0%		24.8%		26.8%		37.6%		22.8%	
Insurance	2.06	10.0%	3.01	8.7%	1.69	10.7%	1.14	10.0%	3.63	15.1%	1.54	8.2%
Life	0.04	0.2%	0.08	0.2%	0.03	0.2%	0.02	0.2%	0.06	0.2%	0.04	0.2%
Health	1.93	9.4%	2.80	8.1%	1.59	10.1%	1.09	9.5%	3.41	14.1%	1.42	7.5%
Short-term disability	0.05	0.2%	0.06	0.2%	0.03	0.2%	0.02	0.2%	0.11	0.5%	0.04	0.2%
Long-term disability	0.03	0.1%	0.07	0.2%	0.03	0.2%	0.00	0.0%	0.04	0.2%	0.03	0.2%
Retirement and savings	1.11	5.4%	2.01	5.8%	0.62	3.9%	0.54	4.7%	2.39	9.9%	0.72	3.8%
Defined benefit	0.69	3.4%	1.19	3.5%	0.30	1.9%	0.43	3.8%	1.86	7.7%	0.28	1.5%
Defined contribution	0.42	2.0%	0.82	2.4%	0.32	2.0%	0.11	1.0%	0.53	2.2%	0.44	2.3%
Legally required benefits	2.10	10.2%	2.84	8.2%	1.59	10.1%	1.37	12.0%	2.95	12.2%	2.00	10.6%
Social Security	1.46	7.1%	2.30	6.7%	1.17	7.4%	0.86	7.5%	1.80	7.5%	1.39	7.4%
OASDI	1.16	5.6%	1.81	5.3%	0.94	6.0%	0.69	6.0%	1.45	6.0%	1.12	6.0%
Medicare	0.30	1.5%	0.49	1.4%	0.23	1.5%	0.17	1.5%	0.35	1.5%	0.28	1.5%
Federal unemployment insur.	0.03	0.1%	0.02	0.1%	0.03	0.2%	0.03	0.3%	0.03	0.1%	0.03	0.2%
State unemployment insur.	0.14	0.7%	0.14	0.4%	0.14	0.9%	0.12	1.1%	0.22	0.9%	0.15	0.8%
Workers' compensation	0.47	2.3%	0.37	1.1%	0.25	1.6%	0.36	3.2%	0.90	3.7%	0.43	2.3%
Other benefits	0.04	0.2%	0.07	0.2%	0.03	0.2%	0.00	0.0%	0.11	0.5%	0.03	0.2%
Source Table	Table 1		Table 1		Table 1		Table 1		Table 5		Table 5	