

REPORT OF EMPLOYEE BENEFIT COST
FOR THE CALENDAR YEAR ENDING DECEMBER 31, 20
OR FOR COUNTY FISCAL YEAR ENDING • 20

DISTRIBUTION: Maintenance Division Contract Services Division

Information required by Act 17 of 1925. Failure to supply information will result in non-payment for services.

SEE INSTRUCTIONS ON REVERSE. Computations submitted on this form are subject to audit.

COUNTY ROAD COMMISSION

A. Total Payroll - Calendar/Fiscal 20 <i>(see instructions)</i>		A
A-1. Insurance opt-out payments made to employees included in total payroll on Line A, and in the benefit costs below.		A1
A-2. Other non-leave labor costs in total payroll on Line A that are also included in the benefit costs below, but are not included in the leave and longevity on Line C <i>(for example, labor applicable to retro pay, jury duty or on-the-job injury)</i> .		A2
B. Payroll Cost applicable to administrative personnel, including leave and longevity, for Calendar/Fiscal 20 <i>(see instructions)</i> .		B
C. Leave and Longevity for non-administrative employees for Calendar/Fiscal 20 <i>(see instructions)</i> .		C
D. Leave and Longevity for administrative personnel that is included in Line B, for Calendar/Fiscal 20 <i>(see instructions)</i> .		D

RATE TO BE USED DURING THE CONTRACT PERIOD
BEGINNING JANUARY 1, 20 AND ENDING DECEMBER 31, 20
OR FISCAL YEAR BEGINNING 20 AND ENDING 20

* = Base for leave = total payroll less insurance opt-out payments, non-leave labor, administrative payroll (including leave and longevity) and non-administrative leave and longevity.

** = Base for other benefits = total payroll less insurance opt-out payments, non-leave labor, non-administrative leave and longevity, and administrative leave and longevity.

All costs used in computing rates are taken from Activity 513 of the Board for the
Calendar year 20 or Fiscal year 20 beginning October 1, 20 and ending September 30, 20

LEAVE AND LONGEVITY (Applicable to non-administrative personnel)		Cost / A minus (A1+A2+B+C)*	%
COMPENSATION INSURANCE		Cost / A minus (A1+A2+C+D)**	%
FEDERAL SOCIAL SECURITY		Cost / A minus (A1+A2+C+D)**	%
MICHIGAN MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM		Cost / A minus (A1+A2+C+D)**	%
SELF-INSURED AND OTHER RETIREMENT		Cost / A minus (A1+A2+C+D)**	%
HEALTH AND ACCIDENT INSURANCE		Cost / A minus (A1+A2+C+D)**	%
MEDICAL INSURANCE (Including opt-out payments)		Cost / A minus (A1+A2+C+D)**	%
LIFE INSURANCE		Cost / A minus (A1+A2+C+D)**	%
OTHER INSURANCE (Identify):		Cost / A minus (A1+A2+C+D)**	%
OTHER BENEFITS (Identify):		Cost / A minus (A1+A2+C+D)**	%
REFUNDS RECORDED AS REVENUE (Including Medicare Part D subsidies)		Rev / A minus (A1+A2+C+D)**	%
CODE 187 - TOTAL LEAVE AND BENEFIT RATE			%
PREPARED BY	TITLE		DATE

INSTRUCTIONS

1. Enter name of the county on the top line.
2. All amounts should be obtained directly from the ledgers of the county road commission. All fringe benefit costs properly charged to Activity 513 should be included in the benefit costs. Costs should be net of receipts for refunds and reimbursements. Eligible fringe benefit costs are defined in the Michigan Department of Treasury Uniform Accounting Procedures Manual for County Road Commissions, and in the State Trunkline Maintenance Contract. Any fringe benefit related refunds or receipts, such as Medicare Part D subsidy payments, recorded as revenue should be entered as "REFUNDS RECORDED AS REVENUE". Enter the revenue as a positive amount and the formula will offset the revenue against the benefit costs.
3. Compute the percentage rates as instructed for each line.
4. Percentages should be rounded to two decimal places, for example 10 percent is written as 10.00%, and 8.5 percent is written 8.50%.
5. Total all percentage items, including Vacation, Sick Leave, and Longevity, as one total on the line Code 187.
6. Attention is directed to the following:
 - a. This is a report from the records for the calendar/fiscal year beginning
 - b. This report rate based on calendar/fiscal year 20 expenditures is for billing purposes only and will be adjusted to an actual rate based on current (calendar/fiscal year 20) cost, as provided for in the State Trunkline Maintenance Contract. This estimated billing rate is not subject to change during the twelve-month period, except for inclusion of additional employee benefit coverage.
7. Definitions :
 - a. **Total Payroll** - Total payroll expenditure recorded (this should equal the cash payroll less prior year accrual, plus current year accrual).
 - b. **Administrative Payroll Cost** - Gross payroll for commissioners, manager, clerk, engineer, office staff, and part time office help as charged to the administrative accounts. These gross payroll amounts should include leave (all paid time off, e.g., vacation, sick leave, holiday, personal, birthday) and longevity for each employee.
 - c. **Leave and Longevity for Non-Administrative Personnel** - Total amount of leave (all paid time off, e.g., vacation, sick leave, holiday, personal, birthday) and longevity for the non-administrative employees. Do not include leave and longevity for employees included in Administrative Payroll on Line B.
 - d. **Leave and Longevity for Administrative Personnel** - Total amount of leave (all paid time off, e.g., vacation, sick leave, holiday, personal, birthday), and longevity for the administrative personnel that is included in the Administrative Payroll on Line B.

NOTE: The above computations to develop the payroll base require that actual leave payments to employees be a reduction to total payroll. The leave cost for non-administrative personnel will be the same amount as the amount on Line C if actual leave is expensed during the year. The leave cost will differ if accrued leave is expensed.