

# Wage & Benefit Guidelines

For various programs administered by the DEED Office of Business Finance, recipients must report cash wages paid for hours worked by employees, as well as the hourly amount paid for non-mandated benefits for each employee. When the hourly cash wage and the hourly benefit amount are combined, this is referred to as total compensation. The following information is provided to offer guidance on how to report wage, benefit, and total compensation information.

**Cash wages include the amount paid per hour for:**

- Regular pay
- Overtime
- Cash Bonus
- PTO (paid time off)
- Holiday
- Vacation
- Sick
- Bereavement
- Military service
- Volunteer

**Non-Mandated Benefits include the employer contribution paid per hour for:**

Insurance

- Health
- Dental
- Vision
- Disability
- Life

Other

- 401(k) / 403(b) / IRA
- Profit Sharing
- Pension
- HSA
- Cafeteria Plan

**Mandated Benefits are not broken out for wage and benefit reporting requirements and should not be included in benefits per hour or total compensation amounts, these include:**

- Unemployment Insurance
- Workers' Comp Insurance
- FICA (employer portion)
  - Social Security
  - Medicare

***Example of how to report hourly wage and benefit information for one employee:***

<u>Position</u>	<u>Cash Wage</u>	<u>Non-Mandated Benefits</u>	<u>Total Compensation</u>
General Laborer	\$15.00	\$3.00	\$18.00