OCJS Fringe Benefits Summary

Fringe benefits are supplementary compensation made in addition to wages, the objective being to stimulate the interest of the workers and to make the job more attractive and conducive. Some fringe benefits, such as <u>social security</u> and health insurance, are required by law; while others are voluntarily provided by the employer. The various fringe benefits provided to employees vary from one company to another because the employer can choose the benefits that will be provided during a certain period. Fringe benefits typically fall into one of three categories: security, status, and work benefits.

OCJS *reimburses* grantees for security fringe benefits including:

- PERS (government agencies)
- FICA (private agencies)
- Unemployment Compensation
- Defined retirement benefit plan (private agencies)
- Medicare
- Health, dental, and vision insurance
- Life insurance
- Long term and short term disability insurance
- Employee assistance programs
- Paid time off (vacation, sick, compensatory, holiday, and personal) accrued and used during the award period.

OCJS <u>does not reimburse</u> grantees for salary benefits typically associated with salary packaging:

- Health savings account
- Commuter savings account
- Retirement savings account (defined employee contribution plan)
- Dependent care assistance
- Tuition assistance
- Athletic facilities membership
- Education assistance
- Costs incurred outside of the funding period
- Worker's Compensation