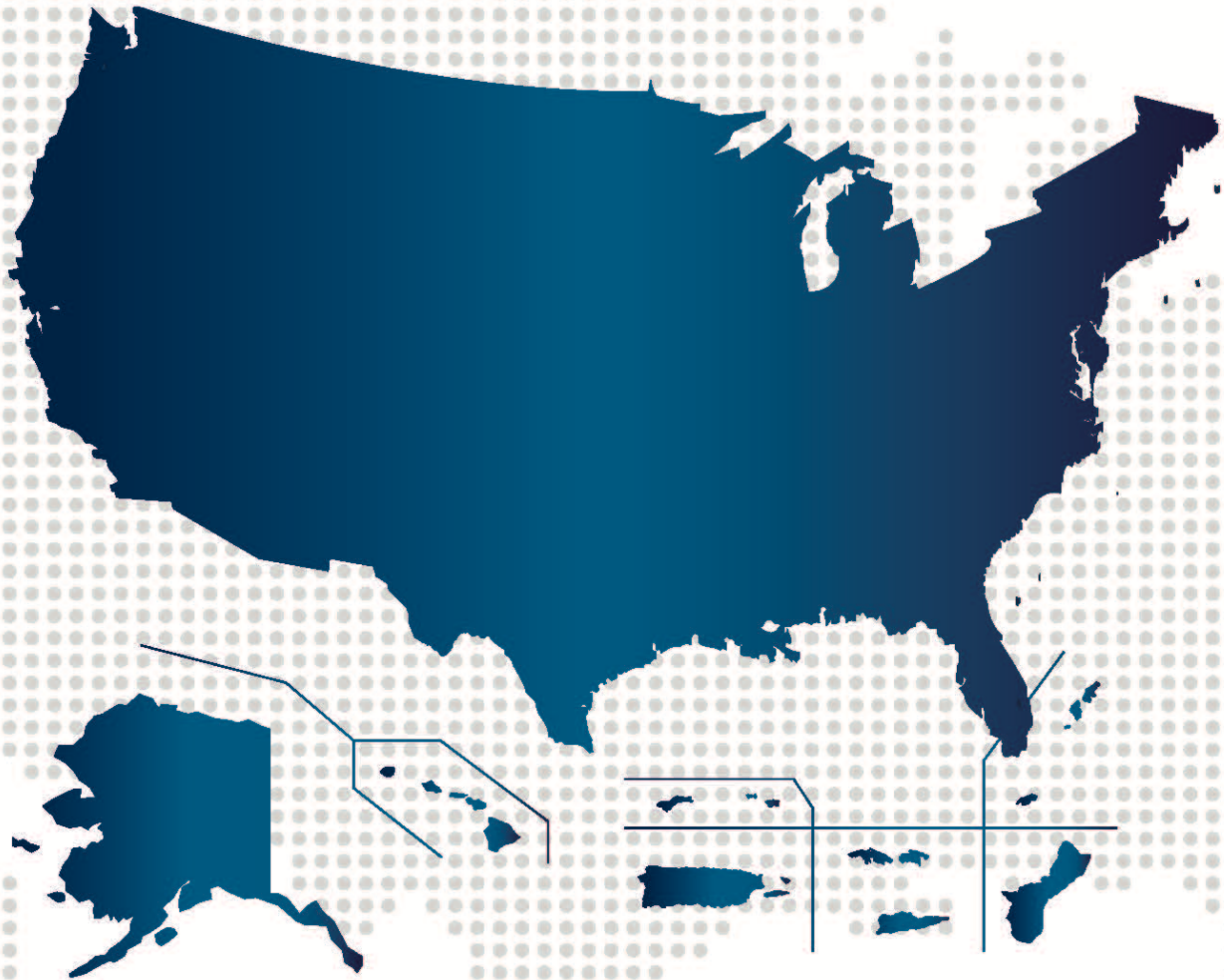




Emergency Management Assistance Compact



Fringe Benefits Explained Job Aid

v. 1.0 | October 2021 | National Emergency Management Association (NEMA)

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1 Overview

2 Fringe benefits are extra benefits that supplement an employee’s salary, for example, health
3 insurance, pension/retirement, workers’ compensation, etc. Employers will cover a portion, or
4 the full amount, of the total cost of a benefit for an employee. Any benefit amount not paid by
5 the employer is paid by the employee.

6
7 Only the portion of fringe benefits that is paid by the employer is eligible for reimbursement
8 through EMAC.

9
10 Note that EMAC Article 8 prohibits the reimbursement of compensation and death benefits;
11 but the fringe benefit paid for workers’ compensation insurance is allowable.

12 Employer Paid Benefits

13 EMAC reimbursement **requires** that all costs must be verified with proof of payment by the
14 Resource Provider.

15
16 If an employee’s pay stub doesn’t list the “employer paid benefits”, or it only shows a small
17 portion of those benefits, where do you obtain the necessary source documentation?

18
19 The department responsible for processing your payroll, or your financial department
20 responsible for overseeing the ledgers should be able to provide the source documentation for
21 the total payroll charges of an employee.

22
23 This could be a payroll registry, financial ledger report, or screenshots from a personnel system.
24 These documents should provide the detail for the employer’s contribution rates or the
25 amounts for each individual fringe benefit.

26
27 It is recommended that you try to obtain the employer rates by percentage as it will help you
28 navigate various situations that may complicate the process of identifying the correct amount
29 to request for reimbursement.

30
31 The employer’s share of fringe benefits by percentage
32 is usually listed in internal documents such as
33 memorandums, policies, or published rate tables on
34 provider websites and supported by a financial/payroll
35 report.

Provider websites for benefits
such as health insurance and
pensions generally will list the
employer’s portion of the overall

36
37 If you are not able to obtain the rates by percentage,
38 the example in [Appendix](#) of this document will show how you to covert dollar amounts to a
39 percentage.

41 The main thing to remember is that the majority of the employer’s share of fringe benefits
42 results in a financial transaction, and all financial transactions must be recorded on a financial
43 ledger.

44
45 The information needed to claim fringe benefits is available, it’s simply identifying the correct
46 person(s) within your place of business who can access this information on your behalf.

47
48 Non-financial type of benefits may also be claimed. They are typically those related to leave
49 accruals (e.g., vacation, personal, sick, etc.). Non-financial benefit types will also be discussed in
50 more detail below.

51 **Calculating the Benefit Rate**

52 For EMAC reimbursement, fringe benefits must be converted into an hourly rate and entered
53 on the Personnel worksheet of the R-2 Reimbursement Form.

54 There can be a lot of variables one first must consider before deciding which method to use for
55 calculating the rate.

56
57 The first thing you must identify is whether there are any benefits whose share is based on an
58 employee’s gross earnings. Below is a general representation for common fringe benefits and
59 how they are structured:

60

Benefit Type	Regular Earnings	Gross Earnings (Regular & Overtime)
Pension/Retirement		✓
Parental Leave Accrual	✓	
Health Insurance	✓	
Workers’ Compensation		✓
Life Insurance	✓	

61 * ✓ denotes which earning type affects the benefit charge

- 62
- 63 • **Regular earnings** are the amount of pay you earn for a **normal** workweek
 - 64 • **Gross earnings** are your regular earnings plus any extra pay you earn such as overtime
- 65

66 As you can see above, some benefits apply to both regular and overtime (gross earnings) while
67 some only apply to regular.

68

Pension/Retirement Example: An employee works 5 days a week at 8 hours a day for a total of 40 hours a week.

They are paid \$25.00 per hour. The regular earnings will total \$1,000 a week (40 hours x \$25.00).

The employee receives a pension/retirement where the employer contributes 25% of gross earnings.

- For a normal workweek where the employee earns \$1,000, the employer's contribution to the retirement will equal \$250 ($\$1,000 \times 25\%$).
- If the employee worked 10 hours of overtime in the workweek for which they are paid time and a half.
 - Regular earnings are still \$1,000 (40 hours \times \$25) but you will also be paid an extra \$375 for the overtime ($\$25 \times 1.5 \times 10$ hours).
 - This makes the gross earnings for the workweek equal \$1,375.
 - That would make the employer's contribution to retirement \$343.75 ($\$1,375 \times 25\%$).

Parental Leave Accrual Benefit: For this benefit, assume the employer contributes 2.5% of regular earnings **only**.

For a normal workweek, the amount charged to the employer would be \$25 ($\$1,000 \times 2.5\%$).

Because the benefit is not affected by gross earnings, in a week where the employee worked 10 hours of overtime the employer would still only contribute \$25 towards the benefit ($\$1,000 \times 2.5\%$).

69

70 The next question you may ask yourself is "Why do I need to know how regular and gross earnings
71 affect fringe benefits?"

72

73 Consider the following scenario:

74

75 An employee is paid on a bi-weekly basis (i.e., once every two weeks).

76

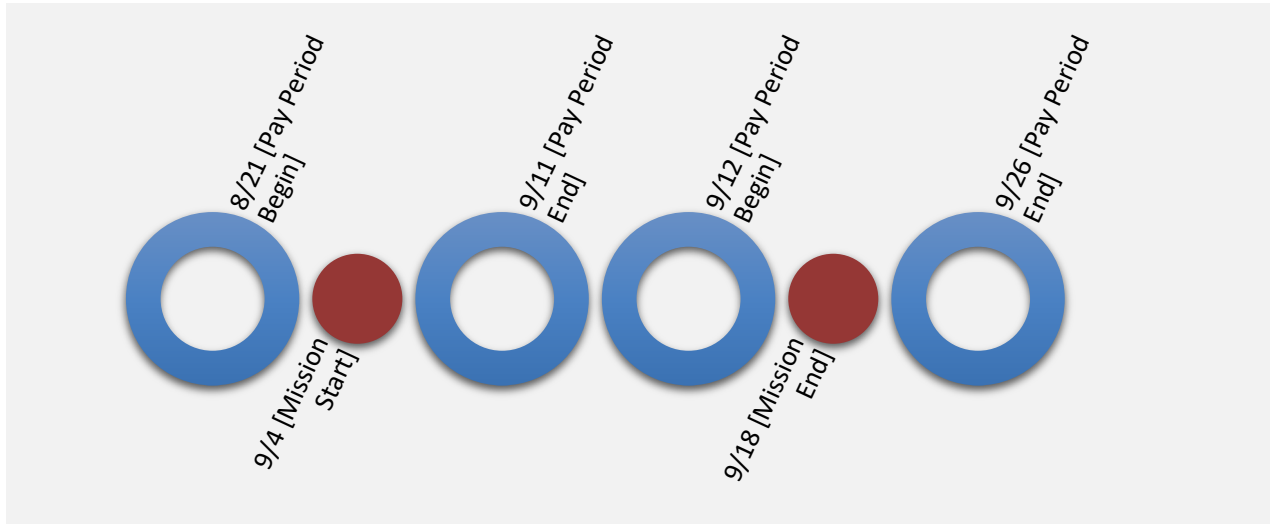
77 The employee leaves on a 14-day deployment that begins on the second week of a pay period
78 and returns at the end of the 1st week of the following pay period.

79

- First pay period = 8/21 – 9/11
- Second pay period = 9/12 – 9/26
- The deployment is from 9/4 – 9/18

80

81



83 While on deployment the employee works 5 days a week at 8 hours per day.

84

85 This is a mirror image of the employee's normal work schedule.

86

87 However, before the employee deployed, they had earned overtime during the first week of
 88 the first pay period. This overtime will increase the amounts for multiple fringe benefit
 89 categories. Because the amount attributable to the overtime will not be eligible for
 90 reimbursement, you will need to isolate the benefit amounts related to the overtime from the
 91 benefit amounts related to regular earnings.

92

93 The Benefit Worksheet in the [EMAC Intrastate Reimbursement Summary R-2 Form](#) is a great tool for
 94 helping you isolate these amounts so only the fringe benefit charges related to the mission are
 95 included in your reimbursement request.

96

97 So long as you have the rates by percentage, entering these into the worksheet along with the
 98 employee's hourly rate(s) and mission hours will net you the correct fringe benefit hourly rate
 99 to enter on the Personnel Worksheet in the [EMAC Intrastate Reimbursement Summary R-2 Form](#).

100

101 You will see all of this explained in more detail in the example located in the [Appendix](#).

102 **Fixed Cost Benefits**

103 There are some benefits that are fixed amounts paid by the employer – in other words, these
104 benefit amounts are not a percentage of earnings but rather a pre-determined annual amount.
105 For example: Health insurance premiums are agreed to by employers and providers typically on
106 an annual basis (or even a multiyear basis).

107
108 This method can be applied to other fringe benefit amounts that is fixed such as the following:

- 109 • Health insurance (most common)
- 110 • Life insurance
- 111 • Dental/Vision insurance
- 112 • Professional development
- 113 • Tuition reimbursement programs
- 114 • Clothing allowance

Health insurance premiums are fixed amounts. They will not increase the portion the employer contributes to an employee’s plan when paid

115
116 Premiums may be paid entirely up front by the employer or prorated across the number of pays
117 for a given fiscal year. Regardless, the method for determining the appropriate amount for
118 EMAC reimbursement remains the same.

Fixed Benefit Example: An employer agrees to a health insurance plan that has an annual premium of \$30,000. The employer agrees to contribute 75% towards the premium while the employee is required to pay for the remaining 25%.

The employer pays its share of the premium, \$22,500 (\$30,000 x 75%), at the start of the fiscal year.

The employee’s portion is prorated and deducted from their bi-weekly paycheck.

There are 26 pay periods in the year.

Remember, only the employer’s share is eligible for reimbursement.

To calculate the percentage to enter for health insurance on the Benefit worksheet you will take the annual amount paid by the employer and divide it by the total number of pay periods.

- $\$22,500 / 26 \text{ pay periods} = \865.38 per pay
- Employee hourly rate is \$25 and their regular earnings is \$2,000 per pay (\$25 x 80 hours)
- Health insurance rate by percentage is 43.27% ($\$865.38 / \$2,000$)

On the Benefit worksheet, 43.27% will be entered for health insurance.

The fringe rate by \$ for health insurance would equal \$10.82 per hour (\$25 hourly rate x 43.27% or $\$865.38 / 80 \text{ hours}$).

If the employee worked a total of 40 hours on the EMAC mission along with 20 hours of overtime, the eligible amount of health insurance would be calculated as follows:

- $\$25$ (hourly rate) \times 40 hours = $\$1,000$
- $\$1,000 \times 43.27\% = \mathbf{\$432.70}$
- Overtime hours are irrelevant since health insurance is a fixed cost

120

Non-Financial Transactions

121

Some benefits such as leave accruals (e.g., vacation, personal, sick, etc.) do not result in a financial transaction which would be recorded on a ledger.

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Instead, employees receive a specified amount of time (hours) each pay period that they can use to take days off from work. These accrued hours, when used, are generally paid at the employee's normal rate of pay.

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The method for calculating the appropriate rate for the leave involves knowing the number of hours accrued each pay, employee's hourly rate, and the employee's regular earnings for the period.

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Non-Financial Transaction Example: A labor policy states an employee with 10 years of service accrues 4.6 hours of vacation leave per pay period (or 120 hours (4.6 x 26 pay periods) per year).

The rate for the vacation leave is calculated as follows:

- 4.6 hours \times $\$25$ (hourly rate) = $\$115$ a pay period
- Regular earnings is $\$2,000$ ($\$25 \times 80$ hours) a pay period
- Vacation leave rate by percentage is 5.75% ($\$115 / \$2,000$)

Since the leave accrual is predetermined for each pay, it is considered a fixed cost and therefore not affected by overtime.

Note: Some employees receive all their leave in a lump sum at the beginning of a fiscal year. In these cases, you just need to know the total number of pay periods in a given year along with the information listed above. Divide the total hours of leave by the number of pay periods to arrive at the total leave hours per pay.

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Source Documentation

You will need to provide source documentation for all the benefits that you are claiming in the EMAC reimbursement package.

These financial ledger/payroll reports and policies/benefit rate documents will make up a significant portion of the backup documentation.

Note that you may have to perform some manual calculations prior to completing the Benefit Worksheet in the [EMAC Intrastate Reimbursement Summary R-2 Form](#).

It is recommended that you clearly organize these calculations into a document and include with the backup. Things to consider in this type of document would be:

- Identifying a person(s) years of service if things like leave accrual tables require that knowledge
- Identifying the number of annual pay periods
- Identifying the number of normal work hours in a pay period or year
- Any information that a reviewer would need to easily verify the amounts claimed for reimbursement

The more time you take to clearly organize your reimbursement packet the better chance you have of expediting your reimbursement payment from the Requesting State.

Appendix: Fringe Benefit Calculation Example

This in-depth example demonstrates how to calculate the fringe benefits paid by the employer to populate the Benefits Worksheet in the [EMAC Intrastate Reimbursement Summary R-2 Form](#).

Let's walk through this example:

- Jane Doe's normal work hours for a pay period totals 80 hours
- Jane deploys on a four-day (6/14 - 6/17) EMAC mission where she works 32 regular hours and 4 hours of OT
- Jane's hourly rate is \$43.53, and she earns overtime at 1.5x her hourly rate, or \$65.295
- Jane's employer's time keeping system (below) confirms the time she worked while on the deployment starting on 6/14 and ending on 6/17

We can use Jane's timesheet (below) to identify the hours worked.

Pay Period Summary

Select Pay Period	06/19/2021	Previous	Next
-------------------	------------	----------	------

Daily Summary

Sunday 06/06/21	Monday 06/07/21	Tuesday 06/08/21	Wednesday 06/09/21	Thursday 06/10/21	Friday 06/11/21	Saturday 06/12/21
	VACLV - 9:00	VACLV - 9:00	VACLV - 9:00	VACLV - 9:00	VACLV - 4:00	
Sunday 06/13/21	Monday 06/14/21	Tuesday 06/15/21	Wednesday 06/16/21	Thursday 06/17/21	Friday 06/18/21	Saturday 06/19/21
	Worked - 9:00	Worked - 9:00	Worked - 9:00	Worked - 5:00 OVTHR - 4:00	HOLLV - 8:00	

Summary for Current Pay Period

Leave/Adj/Pay Code	Approved Hours	Pending Hours	Total Hours [HH:MM]	Total Hours [Decimal]
WORK HOURS			32:00	32.00
HOLLV - Holiday	8:00		8:00	8.00
VACLV - Vacation Leave	40:00		40:00	40.00
OVTHR - Overtime	4:00		4:00	4.00

To get the rate of pay and the demonstrate proof of payment (provided as the source documentation of the reimbursement package), we also need a copy of Jane's payroll ledger report.

Note: No two states will have timekeeping and financial reports that look the same, however, the method for verifying the amounts will remain unchanged.

The payroll ledger report displays Jane's total compensation by account (base salaries & wages, overtime pay, holiday compensation, vacation compensation and benefits).

COMP - 0044 Detailed Payroll Objects Report

For Pay Period End Range: Between Jun 19, 2021 and Jun 19, 2021

09/13/21 1:49 PM

Name	Compensation Rate	Pay Period End Date	Amount Type	Expense Code	Account	Account Descr	Amount
DOE, JANE	43.53	06/19/2021	EARNINGS	REG	501001	BASE SALARIES AND WAGES	1,392.96
			EARNINGS	OVT	501101	OVERTIME PAY	261.18
			EARNINGS	HOL	502001	HOLIDAY COMPENSATION	348.24
			EARNINGS	VAC	502004	VAC LV COMPENSATION	1,741.20
			DEDUCTION	RETIRE	503501	OPERS PAYMENTS & INTEREST	524.10
			DEDUCTION	WCFUND	503504	WORK COMP (FB-EMPR)	31.78
			DEDUCTION	HEALTH	503505	HOSPITALIZATION(F.B.-EMPR)	830.59
			DEDUCTION	DSBLTY	503510	DISABILITY LEAVE PREMIUM	27.86
			DEDUCTION	NETFND	503511	ACCRUED LEAVE PREMIUM	101.08
			TAX_DIST	\$U-	503512	MEDICARE-EMPR CONTRIB	52.02
			DEDUCTION	COMSUR	503517	BENEFITS COMMUNICATION	0.23
			DEDUCTION	PLFUND	503518	PARENTAL LV BENEFIT FUND	5.17
			DEDUCTION	PPCCHK	504301	PAYROLL PROCESSING	12.25
			DEDUCTION	OEMCHK	504303	OFFICE OF BUDGET & MGMT	17.86
			DEDUCTION	OCBCHK	504305	COLLECTIVE BARGAINING	1.90
			DEDUCTION	EBDCHK	504308	EQUAL EMPLOY OPPORTUNITY	0.48
DEDUCTION	OAKSCK	504310	OAKS ENTERPRISE RATE	46.05			
06/19/2021 - Total							5,394.95

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Using the two documents, we can verify Jane's wages and hourly rate of pay.

Determining Hourly Rates: Taking the total hours worked from the timesheet and the amounts paid, you can verify the verify compensation to the timekeeping reports.

Then, take the totals for each compensation account code and divides it by the compensation (hourly) rate:

- Base Wages - \$1,392.96 / \$43.53 = 32 hours
- Overtime - \$261.18 / \$65.295(\$43.53 x 1.5) = 4 hours
- Holiday - \$348.24 / \$43.53 = 8 hours
- Vacation - \$1,741.20 / \$43.53 = 40 hours

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We can enter this into the EMAC R-2 Form under the Personnel Worksheet under **Hourly/Daily Rate \$**.

Total Hours/Days	Time Cost	Benefit Cost	Benefit %	Total Cost	First Name	Last Name	Job Title	Agency	Employment Status	Type	Hourly/Daily Rate \$	Benefit Rate \$	6/14/21	6/15/21
32.00	\$ 1,392.96	\$ 640.33	45.97%	\$ 2,033.29	Jane	Doe	A-Team	EMAC	Non-Exempt	Regular	\$ 43.5300	\$ 20.010306	9.00	9.00
4.00	\$ 261.18	\$ 54.44	20.84%	\$ 315.62	Jane	Doe	A-Team	EMAC	Non-Exempt	Overtime	\$ 65.2950	\$ 13.610090		

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Note we entered Jane twice. Once for regular and once for overtime with different rates of pay for each line.

The next piece we are missing for the **Personnel Worksheet** is the **Benefit Rate \$**.

194 Different Benefit Rates for Regular and Overtime

195 **Benefit Rate \$** (which we've not calculated yet) will differ between Regular and Overtime. This
196 is because not all rates apply to both (as illustrated below).

197

Category Description	Regular	Gross (Regular & Overtime)
Retirement		✓
Workers' Compensation		✓
Health Insurance	✓	
Disability Premium	✓	
Accrued Leave Premium		✓
Medicare		✓
Benefits Communications	✓	
Parental Leave		✓
Payroll Processing	✓	
OBM Accounting & Budgeting Svcs		✓
Collective Bargaining	✓	
Equal Employee Opportunity	✓	
OAKS Enterprise Services		✓

198

199 As previously mentioned, fixed cost benefits will only apply to regular earnings while all other
200 rates will apply to both regular and overtime earnings (i.e. gross earnings).

201

202 Knowing this will help you understand the differences in the benefit rates that we will calculate
203 below.

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Calculating the Fringe Benefit Rates

Next, let's walk through how to calculate the breakdown of fringe benefits.

We will use the same example we used above to make these calculations.

COMP - 0044 Detailed Payroll Objects Report							
For Pay Period End Range: Between Jun 19, 2021 and Jun 19, 2021						09/13/21 1:49 PM	
Name	Compensation Rate	Pay Period End Date	Amount Type	Expense Code	Account	Account Descr	Amount
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			DEDUCTION	WCFUND	503504	WORK COMP (FB-EMPR)	31.78
			DEDUCTION	HEALTH	503505	HOSPITALIZATION(F.B.-EMPR)	830.59
			DEDUCTION	DSBLTY	503510	DISABILITY LEAVE PREMIUM	27.86
			DEDUCTION	NETFND	503511	ACCRUED LEAVE PREMIUM	101.08
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			DEDUCTION	COMSUR	503517	BENEFITS COMMUNICATION	0.23
			DEDUCTION	PLFUND	503518	PARENTAL LV BENEFIT FUND	5.17
			DEDUCTION	PPCCHK	504301	PAYROLL PROCESSING	12.25
			DEDUCTION	OBMCHK	504303	OFFICE OF BUDGET & MGMT	17.86
			DEDUCTION	OCBCHK	504305	COLLECTIVE BARGAINING	1.90
			DEDUCTION	EEDCHK	504308	EQUAL EMPLOY OPPORTUNITY	0.48
DEDUCTION	OAKSCK	504310	OAKS ENTERPRISE RATE	46.05			
06/19/2021 - Total							5,394.95

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Regular Earnings

First, let's calculate the compensation amounts for the regular earnings (based on an 80 hour pay period).

$$\text{Base wages} + \text{holiday} + \text{vacation} = \$3,482.40 \ (\$1,392.96 + \$348.24 + \$1,741.20)$$

Gross Earnings

The total for gross earnings is found by simply adding the overtime amount to the total for regular earnings.

$$\text{Regular compensation} + \text{overtime} = \$3,743.58 \ (\$3,482.40 + \$261.18)$$

Calculating Benefit Rates by Percentage

To calculate the benefit rates by a percentage, we simply divide the benefit amount by the appropriate earning amount (regular or regular + overtime depending on whether the benefit is affected by overtime).

In this example, we calculate Retirement at 14% and the Disability Premium at 0.80%:

- Retirement (regular + overtime) = 14% ($\$524.10 / \$3,743.58$)
- Disability Premium (regular) = 0.80% ($\$27.83 / \$3,482.40$)

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235

If we apply this calculation to each of the benefits, we get the following:

	Benefit Amount	Regular	Gross Earnings (Regular & Overtime)*
		\$3,482.40	\$3,743.58
Retirement Gross	\$524.10		14.0000%
Workers' Compensation	\$31.78		0.8489%
Health Insurance	\$830.59	23.8511%	
Disability	\$27.86	0.8000%	
Accrued Leave	\$101.08		2.7001%
Medicare	\$52.02		1.3896%
Benefits Communications	\$0.23	0.0066%	
Parental Leave	\$5.17		0.1381%
Payroll Processing	\$12.25	0.3518%	
OBM Accounting & Budgeting Svcs	\$17.86		0.4771%
Collective Bargaining	\$1.09	0.0313%	
Equal Employee Opportunity	\$0.48	0.0138%	
OAKS Enterprise Services	\$46.05		1.2301%
Total		25.0546%	20.7838%
Combined Total		45.8384%	

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*Because the Benefit Worksheet on the R-2 forms requires you to enter separate rows for the regular hour benefits and overtime hour benefits remember that the percentages listed under **gross earnings** must be entered on **both rows**.

Note: Some benefits are considered "fixed" costs which will result in a different percentage for each individual deployed.

For example:

Jane's employer pays \$830.59 a pay towards her health insurance plan resulting in the following contribution rate by percentage:

- Health Insurance **Regular** = 23.9% ($\$830.59 / \$3,482.40$)

Let's assume a second person with the same health plan as Jane also deploys.

This person's regular earnings total \$2,500. The health insurance rate by percentage for this person would be:

- Health Insurance – 33.2% ($\$830.59 / \$2,500.00$)

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Now that we have calculated all of the benefit rates we are ready to fill out the [EMAC Intrastate Reimbursement Summary R-2 Form Personnel Worksheet](#).

244 **Filling Out the R-2 Form Personnel Worksheet**

245 Let's first enter Jane's Hourly/Daily Rate and designate if it is regular or overtime.

246
247 Jane's regular pay is \$43.53/hour in column K.

248
249 Jane's overtime pay is \$65.295/hour in column L.

	K	L
Type	Hourly/Daily Rate \$	
Regular	\$	43.530000
Overtime	\$	65.295000

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251
252
253 Next, let's enter the Benefit Rate in dollars.

254
255 For Regular, let's take Jane's calculated hourly rate and multiply it by the benefit rates.

256
257 **Regular Time**

258 $\$43.53$ (regular hourly rate) * 45.8384% (combined benefit rate) = $\$19.953459$

259
260 **Overtime**

261 $\$65.29553$ (overtime hourly rate) * 20.7838% (gross earnings benefit rate) = $\$13.570814$

262
263 Enter these values under column M (**Benefit Rate \$**) in the Personnel worksheet.

264
265

	K	L	M
Type	Hourly/Daily Rate \$	Benefit Rate \$	
Regular	\$ 43.530000	\$ 19.953459	
Overtime	\$ 65.295000	\$ 13.570814	

266
267 Enter the hours worked per day.

268
269

	K	L	M	N	O	P	Q
Type	Hourly/Daily Rate \$	Benefit Rate \$	6/14/21	6/15/21/	6/16/21	6/17/21	
Regular	\$ 43.530000	\$ 19.953459	8.00	8.00	8.00	8.00	
Overtime	\$ 65.295000	\$ 13.570814				4.00	

270
271 As you enter the hours worked per day, the totals in the green columns (A-E) will automatically
272 update.
273

	A	B	C	D	E	F	G
1	Total						
2	Hours/Days	Time Cost	Benefit Cost	Benefit %	Total Cost	First Name	Last Name
3	32.00	\$ 1,392.96	\$ 638.51	45.84%	\$ 2,031.47	Jane	Doe
4	4.00	\$ 261.18	\$ 54.28	20.78%	\$ 315.46	Jane	Doe

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Summary

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The above example provides a full comprehensive overview of determining and validating fringe benefits for an EMAC deployment.

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Not all personnel situations will require the preparer or reviewer to perform all these steps. However, the purpose of this example was to provide an in-depth overview of fringe benefits so you can better tailor the steps above to fit your own needs.

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Remember, the biggest challenge facing preparers of reimbursement packets is usually obtaining the necessary information needed to determine the proper fringe benefit amounts.

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It is recommended that Assisting States instruct their Resource Provider's to take the time while constructing their Mission Ready Packages to obtain their fringe benefit documentation from their payroll or finance departments. Resource Providers can then work through the process of formulating benefit rates for personnel ahead of deployments, so they are better prepared for when an actual deployment occurs.