

**Definitions and Categories for Employer-Related Expenses**

**Compensation: Wages and Benefits**

**Salaries/Wages:**  
*(Includes employee-paid payroll taxes)*  
 Regular Time  
 Overtime  
 Bonus (hire-on, longevity, performance)  
 Paid Vacation Leave  
 Paid Sick Leave  
 Paid Other Leave (jury duty, funeral, etc.)

**Payroll Taxes (Employer-Paid):**  
 FICA  
 Medicare  
 TUCA  
 FUTA

**Workers' Compensation Costs:**  
 Premium Costs  
 Paid Claims  
 Other Premium/Claims for Employee Work-Related Injury/Illness Coverage

**Employee Benefits/Insurance:**  
 Health/Medical/Dental:  
     premiums and paid claims  
 Disability Insurance:  
     premiums and paid claims  
 Life Insurance  
     premiums  
 Employer-Paid Contributions to:  
     deferred compensation plans  
     retirement/pension plans  
     child day care  
     accrued leave

**Mileage Reimbursement:**  
 For business use of personal vehicle  
 (participant to appointments, shopping)  
 If commuting travel is paid, it is taxed as a  
 "benefit" to the employee.

**Administrative: Employer-Related Expenses**

**Employment-Related Expenses:**  
 Advertising/Recruitment Costs  
 Employee Training – CPR  
 Criminal History Checks  
 Equipment  
 Supplies (e.g., gloves)  
 Uniforms (e.g., employee aprons)  
 Hepatitis B Vaccinations

**Employer-Related Allowable Expenses:**  
 Copy Expense  
 Mailing Costs  
 Travel Costs  
     (other than mileage reimbursement)

**Notes:**

- If related to the participant, the compensation (mileage) is not "taxed" and is not a "benefit" to the employee. It is an Administrative expense from the budget.
- If employee's commuting travel is paid, it is taxed; it is a "benefit" to the employee and is applied to "benefits" from the employer's budget.