

SCHEDULE A-3

HUDSON COUNTY, NEW JERSEY
 CENTRAL SERVICE COST ALLOCATION PLAN
 COMPUTATION OF EMPLOYEE FRINGE BENEFITS RATES
 BASED ON ACTUAL COSTS FOR CALENDAR YEAR 2020

FRINGE BENEFITS		EMPLOYEE INSURANCE (SCH 5.1)	SOCIAL SECURITY (SCH 5.2)	PUBLIC EMPLOYEES RETIREMENT (SCH 5.3)	CO. PENSION SYSTEM, INCL. SOCIAL SRVS. (SCH 5.4)	POLICE & FIREMEN RETIREMENT (SCH 5.6)
TOTAL ALLOWABLE COSTS PER COST ALLOCATION PLAN	(A)	\$60,873,609	\$14,493,187	\$17,625,075	\$1,534,542	15,550,983
<u>SALARIES AND WAGES BASE:</u>						
TOTAL SALARIES & WAGES		\$199,199,374	\$199,199,374	\$199,199,374	\$199,199,374	\$199,199,374
LESS WIA/JTPA SALARIES		\$756,473	\$756,473	\$756,473	\$756,473	\$756,473
LESS OVERTIME		\$18,295,474	\$18,295,474	\$18,295,474	\$18,295,474	\$18,295,474
LESS SALARIES NOT PARTICIPATING:						
- DIVISION OF SOCIAL SERVICES		///////	///////	///////	///////	///////
- POLICE/FIRE		///////	///////	53,962,574	53,962,574	///////
- COURT ATTENDANTS		///////	///////	0	0	0
- ALL OTHER SALARIES NOT PARTICIPATING IN PENSION SYSTEM		///////	///////	///////	///////	126,184,853
SALARIES AND WAGES BASE	(B)	\$180,147,427	\$180,147,427	\$126,184,853	\$126,184,853	\$53,962,574
RATE COMPONENTS (A/B)	C)	33.79%	8.05%	13.97%	1.22%	28.82%
		(a)	(b)	(c)	(d)	(e)

EMPLOYEE FRINGE BENEFITS RATES (NOTE 1):

- DIVISION OF SOCIAL SERVICES (a + b + c + d)	<u>57.0199%</u>	(NOTE 2)
- POLICE & FIREMEN (a + b + e)	<u>70.6543%</u>	(NOTE 3)
- ALL OTHER EMPLOYEES, EXCLUDING JTPA, POLICE AND FIRE, DETECTIVES, SOCIAL SERVICES AND COURT ATTENDANTS (a + b + c + d)	<u>57.0199%</u>	(NOTE 4 & 5)

NOTES:

(1) EMPLOYEE FRINGE BENEFIT RATES APPLY TO APPLICABLE DIRECT SALARIES & WAGES, **EXCLUDING OVERTIME**, INCLUDING VACATION, HOLIDAY, SICK LEAVE AND SHIFT DIFFERENTIALS.

(2) REPRESENTS THE FINAL (ACTUAL COST) EMPLOYEE FRINGE BENEFITS RATE APPLICABLE TO THE TOTAL SALARIES & WAGES OF THE HUDSON COUNTY DIVISION OF SOCIAL SERVICES. PROVISIONAL EMPLOYEE FRINGE BENEFITS WERE CHARGED TO THE DIVISION OF SOCIAL SERVICES BASED ON A RATE, WHICH SHALL BE ADJUSTED TO REFLECT THE ACTUAL EMPLOYEE FRINGE BENEFITS COST BASED ON THE APPLICATION OF THIS FINAL RATE.

(3) REPRESENTS THE FINAL (ACTUAL COST) EMPLOYEE FRINGE BENEFITS RATE APPLICABLE TO SALARIES & WAGES OF POLICE AND FIREMEN, INCLUDING SHERIFF OFFICERS AND DETECTIVES THAT PARTICIPATE IN THE POLICE AND FIREMEN'S RETIREMENT SYSTEM.

(4) REPRESENTS THE FINAL (ACTUAL COST) EMPLOYEE FRINGE BENEFITS RATE APPLICABLE TO ALL DIRECT SALARIES & WAGES, EXCLUDING THE DIVISION OF SOCIAL SERVICES, POLICE & FIRE, DETECTIVES, COURT ATTENDANTS, AND JTPA.

(5) INDIVIDUAL FIXED RATES, WITH CARRY-FORWARD, ARE SEPARATELY COMPUTED FOR MEADOWVIEW PSYCHIATRIC HOSPITAL.