

PAYROLL-RELATED EXPENSES—SCHEDULE 13

	CURRENT MONTH			YEAR-TO-DATE		
	ACTUAL	FORECAST	PRIOR YEAR	ACTUAL	FORECAST	PRIOR YEAR
	\$ %	\$ %	\$ %	\$ %	\$ %	\$ %
PAYROLL TAXES						
Federal Retirement (FICA)						
Federal Unemployment (FUTA)						
Medicare Tax (FICA)						
State Disability						
State Unemployment						
Total Payroll Taxes						
EMPLOYEE BENEFITS						
Automobile Allowance						
Child Care						
Contributory Savings Plan [401(k)]						
Dental Insurance						
Disability Pay						
Group Life Insurance						
Health Insurance						
Housing and Educational Allowances						
Meals						
Miscellaneous						
Nonunion Insurance						
Nonunion Pension						
Profit Sharing						
Stock Benefits						
Stock Options						
Union Insurance						
Union Pension						
Workers' Compensation Insurance						
Total Employee Benefits						
TOTAL PAYROLL TAXES AND EMPLOYEE BENEFITS						

Payroll systems in use today typically allow properties to charge payroll taxes and benefits directly to departments as salaries and wages are calculated, thus eliminating the need for allocation. *Payroll-Related Expenses—Schedule 13* illustrates a format for summarizing the total payroll taxes and employee benefits paid by a lodging property. Individual properties may delete irrelevant items, but the *Uniform System* does not permit combining or moving items between the two categories if the financial statements are to be "in conformity with the *Uniform System*."

Payroll Taxes

Federal Retirement (FICA). Includes taxes imposed on employers by Subchapter B, Chapter 21, of the Internal Revenue Code.

Federal Unemployment (FUTA). Includes taxes imposed by Chapter 23 of the Internal Revenue Code.

Medicare Tax (FICA). Includes taxes imposed on employers by Subchapter B, Chapter 2, of the Internal Revenue Code.

State Disability. Includes the contributions by employers to state agencies for disability purposes.

State Unemployment. Includes the contributions by employers to unemployment funds required by state unemployment compensation laws.

Employee Benefits

Automobile Allowance. Includes the cost of providing payment to employees for company-owned vehicles and flat allowances for the use of an auto.

Child Care. Includes the cost of providing discount in-house facilities for employees' children.

Contributory Savings Plan [401(k)]. Includes the cost of the employer's portion for any retirement matching programs offered by employees. This line item also includes any administrative costs associated with these programs.

Dental Insurance. Includes the cost of dental insurance coverage for employees less amounts reimbursed.

Disability Pay. Includes the cost of providing payment to employees for disability pay.

Group Life Insurance. Includes the employer's cost for any group life insurance programs.

Health Insurance. Includes the cost of health insurance coverage for employees less amounts reimbursed.

Housing and Educational Allowances. Includes the cost associated with covering some or all of the expenditures paid by employees for living off-property or sending family members, typically children, to school.

Meals. Includes the cost of providing meals to employees less amounts charged.

Miscellaneous. Includes the cost of providing employees with other benefits not included under other captions (e.g., daytimers or organizers, name tags, seminar, organization dues, etc.).

Nonunion Insurance. Includes the cost of life, health, accident, hospitalization and other insurance for employees not participating in a union fund.

Nonunion Pension. Includes the cost associated with nonunion pension plans.

Profit Sharing. Includes the cost of the employer's contribution to profit sharing plans.

Stock Benefits. Includes the cost (value) of company stock issued to employees as compensation.

Stock Options. Includes the cost related to the value of stock options issued to employees.

Union Insurance. Includes the cost associated with union employees' benefit funds for insurance on life, health, accident, hospitalization, and other purposes.

Union Pension. Includes the cost associated with union employees' pension benefit funds.

Workers' Compensation Insurance. Includes the cost for employee state compensation plans.