DIRECT PERSONNEL EXPENSE CALCULATION WORKSHEET

Total Cost of Benefits
- FICA
- State Unemployment Compensation Expense
- Worker’s Compensation Expense
- Health Insurance Expense
- Retirement Expense

Total Cost of Benefits $__________

Total Cost of Salaries $__________

Direct Personnel Expense = \[
\frac{\text{Total Cost of Benefits for the Firm}}{\text{Total Cost of the Salaries for the Firm}} + 100\%
\]

Direct Personnel Expense %

Notes:
1. Salaries include sick leave, holidays and vacation time.
2. Direct Personnel Expense MAY NOT exceed 139% of the individual’s base salary for contracts with the State.
3. This worksheet should accompany all hourly rate schedules provided to the State.