

Workforce Information System-Compensation and Benefits Reporting Instructions

1.1.1 Report

Report of Contractor Expenditures for Employee Supplementary Compensation.

1.1.2 Purpose

This report is used to help DOE elements evaluate the reasonableness of contractor employee compensation, welfare benefits (statutory and non-statutory), and retirement programs.

1.1.3 Coverage

All permanent and temporary (full- and part-time) employees who were on the payroll at any time during the calendar year for all prime contractors and integrated subcontractors. Payments for non-active participants under the current contract and any inherited non-active participants from previous contracts (Retiree, COBRA, and Displaced Workers) are reflected in payments for benefits as specified.

1.1.4 Frequency

Annual (calendar year)

1.1.5 Due Date

Contractors shall submit the report covering expenditures for the previous calendar year to the appropriate field/operations office organization *via the WFIS CB module*. The receiving organization *will be responsible for providing the Contractor Human Resources Management Division with the report by updating the CB module no later than March 15.*

1.1.6 Contact

Robert Myers, Contractor Human Resources Management Division, (202) 287-1584.

1.1.7 Instructions

1.1.7.1 Contractor Information

1. Field/Operations Office. Select the responsible DOE field/operations office.
2. Facility. Select the appropriate facility, indicating where the contractor is performing work under the DOE contract for which data are being reported.
3. Contractor. Select the contractor performing work under the DOE contract for which data are being reported.
4. Contract Number. Enter the DOE contract number under which the contractor performs work.
5. Report Period. Enter the calendar year of the 12-month reporting period (e.g., 2006).

Benefit plans with a policy year that is not on a calendar-year basis should report all dollars paid within the 12-month period ending in the reporting calendar year.

1.1.7.2 Part One—Counts

Average Full-Time Equivalent (FTE) Employee for the Calendar Year. This equals the sum of FTEs as of the last calendar day of each month during the reporting calendar year, divided by 12. Use the denominator 2,080 when determining the number of FTEs.

1. Exempt. Enter the average number (FTE) of exempt employees for the calendar year.
2. Bargaining Unit. Enter the average number (FTE) of bargaining unit employees for the calendar year.
3. Nonexempt Non-Bargaining Unit. Enter the average number (FTE) of nonexempt non-bargaining unit employees for the calendar year.
4. Retiree. Enter the total number (head count) of retirees for the calendar year. Include inherited retirees from previous contracts. Include spouses and dependents.

1.1.7.3 Part Two—Pay

Enter only the amount that is paid by the employer and is reimbursable by DOE. The amount should reflect actual dollars and should be reported in whole dollars (no decimals).

1. Compensation.
 - a. Gross Pay. Enter the total amount of lines items a(1) through a(19) below.
 - (1) Annual Base Pay. Enter the total amount of line items (1)(a) through (1)(k) below. Annual base pay should *not* include any other line items in this report.
 - (a) Straight-Time Pay Worked. Enter the total amount paid for time worked at the straight-time rate.
 - (b) Vacation Pay. Enter the total amount paid for vacation time actually taken (not worked).
 - (c) Vacation Pay in Lieu. Enter the total amount for vacation time paid for but not taken.
 - (d) Holiday Pay. Enter the total amount paid for holiday time actually taken (not worked).
 - (e) Holiday Pay in Lieu. Enter the total amount paid for in lieu of holidays.
 - (f) Sick Leave Pay. Enter the total amount paid for sick leave actually taken.
 - (g) Personal Leave Bank. Enter the total amount paid for leave from a personal leave bank (no distinction between sick and vacation pay).
 - (h) Personal Leave Pay. Enter the total amount paid for military, jury, witness, voting, and funeral leave actually taken.

- (i) Parental Leave. Enter total amount paid for maternity and paternity leave payments.
 - (j) Supplemental Pay. Enter the total amount paid through a stand-alone program as a supplement to other benefit payments for a job-incurred illness or injury.
 - Payments are commonly known as “short-term disability,” “salary continuation pay,” “medical leave program,” etc.
 - (k) Other Paid Leave Pay. Enter the total amount paid for any other types of time not worked.
- (2) Overtime Pay. Enter the total amount paid for work over the regular workday.

Regardless of the rate overtime is paid (e.g., straight-time, time and one-half), the overtime hours *must be* reported on line item C.2., “Overtime Hours.”

- (a) Overtime Pay—Straight-Time Portion. Enter the total amount of overtime pay that was paid at a straight-time rate.
 - If the rate is time and one-half, report the amount paid at a straight-time rate on line item “Overtime—Straight-Time Portion,” and report the one-half time rate on line item “Overtime—Premium Portion.”
 - If overtime is paid at a straight-time rate only, report the entire amount on line item “Overtime—Straight-Time Portion.”
 - (b) Overtime Pay—Premium Portion. Enter the total amount of pay that was paid at a premium rate.
 - If the rate is time and one-half, report the amount paid at a straight-time rate on line item “Overtime—Straight-Time Portion,” and report the one-half time rate on line item “Overtime—Premium Portion.”
 - If overtime is paid at a double-time rate, report the first straight-time on the line item “Overtime—Straight-Time Portion” and report the second straight-time on the line item “Overtime—Premium Portion.”
- (3) Shift Differential. Enter the total payment above the regular day shift rates.
- Shift differential should not be included in total base payroll.
 - If 8 hours’ pay is given for 72 hours of work, report the total of the half-hour payments.

For line items (4) through (19) below, report the total amount paid, as defined in Appendix D, section B.2.

- (4) Lump Sum Payment.
- (5) Performance Incentive Compensation.
- (6) Cash Award.
- (7) Non Performance-Based Bonuses.

- Proceeds of profit-sharing plans that are paid into retirement plans should be reported in line item “Pension—Contributions.”
 - Proceeds of profit-sharing plans that are paid into savings and thrift plans should be reported in line item “Savings Plan.”
- (8) Facility Closing Retention Bonus.
- (9) Voluntary Separation Bonus.
- (10) Relocation/Housing Allowance.
- Report third-party payments as “Miscellaneous (MISC) Benefits.” A description of the third party and the respective dollar amount per employee group must be provided in the “Comments” section.
 - Direct.
 - Other.
- (11) Remote/Isolation Pay.
- (12) Hazard Duty Pay.
- (13) Expatriate Allowance.
- (14) Education Allowance Pay.
- (15) Other Overtime Payment.
- (16) Geographic Differential Pay.
- (17) Severance Pay.
- Severance pay should *not* be included in line item “Annual Base Pay.”
- (18) Dependent Care Pay.
- (19) Miscellaneous (MISC) Compensation.
- The type of payment as well as the *respective dollar amount per employee group* must be provided in the “Comments” section.

1.1.7.4 Part Three—Statutory Benefits

1. Social Security. Enter the total amount paid to Social Security.
2. Other Legally Required Retirement Programs. Enter the total amount paid for legally required retirement income and protection programs that are similar to Social Security (e.g., Railroad Retirement Board, state pension plans).
3. Unemployment.

- a. Unemployment—Federal. Enter the total amount paid to federal unemployment compensation funds.
- b. Unemployment—State. Enter the total amount paid to State unemployment compensation funds.

4. Occupational Injury and Illness

- a. Workers' Compensation. Enter the total payments made under the provisions of the Workers' Compensation Act and related state and federal laws. Total payments should reflect *total program costs* (administration cost, tax, etc.) for workers' compensation for the 12-month period.
 - If the policy period is not a calendar year (January through December), report total cost for the 12 months ending in the calendar year.
 - Where applicable, total payments should include payments for active policies as well as inherited policies from previous contracts.
- b. Benefits Under EEIOCPA—Subtitle D. Enter the total payments made for workers' compensation claims for illnesses caused by exposure to a toxic substance at a DOE facility in accordance with the agreement between DOE and the state and with the process set forth at 10 CFR 852. Total payments should include taxes, administration fees, and other loading factors associated with such claims for 12 calendar months.
 - "EEIOCPA—Subtitle D" claims are reviewed by an independent physician panel and referred to the State Compensation System by the Department of Labor.
 - Where applicable, total payments should include payments for reopened policies under prior contracts.
- c. Other Legacy Benefits/Health Studies. Enter the total payments for other long-term occupational illnesses made to groups of at-risk workers for site-specific exposures as identified by the DOE needs assessment and medical screening program established pursuant to Section 3162 of the National Defense Authorization Act of 1993. Total payment should include taxes, administration fees, and other loading factors for 12 calendar months.

For the following line items, "net amount paid" means payments by the employer (contractor) after deduction of refunds, rebates, dividends, and any other credits. **Do not include any employee contributions.**

- If the bargaining unit employees are covered under a separate plan from that of the non-bargaining employees (exempt and nonexempt non-bargaining unit), provide the amount of the total dollars reported that reflects the cost of the bargaining unit in the designated space.

1.1.7.5 Part Four—Welfare Benefits

1. Life and Death Benefits.

- a. The amounts should include payments for inherited retirees from previous contracts.

- b. The amounts should include survivor and spouse payments.
- c. The amount should include accidental death and disbursement payments.
 - (1) Life Insurance. Enter the total net amount paid for life insurance premiums.
 - (2) Death Benefits. Enter the total net amount paid for death benefits not covered by insurance.

2. Medical and Medically Related Benefits.

- a. Insured Active Medical. Enter the total net amount paid to private welfare plans or funds for hospital, surgical, medical, and major medical insurance premiums for active employees.
 - This amount should include payments for spouses and dependents.
- b. Self-Insured Active Medical. Enter the total amount from self-insured plans or funds for hospital, surgical, medical, and major medical payments for active employees.
 - This amount should include payments for spouses and dependents.
- c. Dental—Active. Enter the total net amount paid for dental insurance premiums for active employees.
 - This amount should include payments for spouses and dependents.
- d. Vision/Prescription—Active. Enter the total net amount paid for vision care and prescription drugs for active employees.
 - This amount should include payments for spouses and dependents.
- e. Miscellaneous (MISC) Medical—Active. Enter the total amount paid for any other type of medical or medically related benefits payments for active employees not listed in “a” through “d” above.
 - This amount should include payments for spouses and dependents.
 - The type of payments as well as the respective dollar amount must be described in the “Comments” section.
- f. Insured Retiree Medical. Enter the total net amount paid to private welfare plans or funds for hospital, surgical, medical, and major medical insurance premiums for *retired employees* and their dependents and survivors.
 - This amount should include payments for retirees inherited from previous contracts.
- g. Self-Insured Retiree Medical. Enter the total amount paid from self-insured plans or funds for hospital, surgical, medical, and major medical payments for *retired employees* and their dependents and survivors.

- This amount should include payments for retirees inherited from previous contracts.
 - h. Dental—Retiree. Enter the total net amount paid for dental insurance premiums for retired employees and their dependents and survivors.
 - This amount should include payments for retirees inherited from previous contracts.
 - i. Vision/Prescription—Retiree. Enter the total net amount paid for vision care and prescription drugs for retired employees and their dependents and survivors.
 - This amount should include payments for retirees inherited from previous contracts.
 - j. Miscellaneous (MISC) Medical—Retiree. Enter the total amount paid for any other type of medical or medically related benefits payments for retirees not listed in “f” through “i” above.
 - The type of payments as well as the respective dollar amount must be described in the “Comments” section.
 - This amount should include payments for retirees inherited from previous contracts.
 - k. Short-Term Disability. Enter the total net amount for short-term disability, sickness, or accident insurance payments.
 - This amount should reflect an employer’s plan and/or an insured plan.
 - l. Long-Term Disability. Enter the total net amount for long-term disability payments.
 - This amount should reflect payments, whether they are insured, self-administered, or a trust.
 - This amount should include payments for retirees inherited from previous contracts.
 - m. Displaced Worker. Enter the total net amount paid for medically related benefits for employees who qualify under the Displaced Worker Medical Benefits Program.
3. Retirement Plan.
- a. Defined Contribution. Enter the total employer contributions paid to trusts established for defined contribution plans. This should include employer contributions to money purchase plans, savings and thrift plans, employee stock option plans, investment plans, target benefit plans, stock bonus plans, and profit sharing plans.
 - b. Defined Benefits. Enter the total employer contributions paid to trusts established for defined benefits plans.
 - c. Disbursements. Enter the total “pay as you go” payments made directly to participants from corporate funds only.

- d. Expenses. Enter the total amount paid for miscellaneous expenses, such as administrative expenses, penalties, and excise taxes, paid from corporate funds. If the dollar amount is zero, specify in comments where cost is being paid and provide the actual dollar amount.

4. Other.

- a. Vacation/Holiday Funds. Enter the total net amount paid to private welfare vacation and holiday funds.
- b. Dependent Care. Enter the total net amount paid for dependent care programs.
- c. Employee Assistance Program. Enter the total amount reflecting the actual cost for internal and external providers for any employee assistance program. The amount should include costs for items such as personnel and overhead, as well as fees and charges to external providers.
- d. Miscellaneous Benefits. Enter the total amount paid for any other type of benefits payments not listed above.
 - The type of benefit payments, as well as the respective dollar amount, must be described in the "Comments" section.
 - Include payments for reimbursements of employees' education expenditures and payments for the cost of their dependents' education.