

Employee Benefits Funds

Fiduciary Fund Group

1240 995673 Payroll Deductions

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$725,674,652	\$712,701,304	\$733,969,447	\$708,981,395	\$728,565,525	\$801,802,903
	-1.8%	3.0%	-3.4%	2.8%	10.1%

Source: Fiduciary Fund Group: Agency payroll check-off charges; employee payroll deductions

Legal Basis: ORC 125.21; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to make payments and distributions to other agency funds, government jurisdictions, and for any other purposes for which the deductions were collected. Deductions are made for retirement contributions, wage garnishments, taxes withheld, voluntary deductions, and other miscellaneous obligations.

8060 995666 Accrued Leave Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$74,770,511	\$80,304,444	\$63,887,908	\$70,236,613	\$65,772,820	\$71,930,634
	7.4%	-20.4%	9.9%	-6.4%	9.4%

Source: Fiduciary Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 125.211; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used for the payment of sick leave and personal leave cash conversion amounts to state employees during the annual conversion period. It is also used for the payment of unused sick leave, personal leave, and vacation leave for employees separating from state service. Since the appropriations are based on an estimate of the number of employees opting for cash conversion of their unused sick and personal leave and the number of employees leaving state service, uncodified law authorizes additional appropriations to cover additional expenses if the need arises.

Employee Benefits Funds

8070 995667 Disability Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$25,046,320	\$21,928,572	\$21,110,229	\$20,103,621	\$21,070,830	\$22,716,558
	-12.4%	-3.7%	-4.8%	4.8%	7.8%

Source: Fiduciary Fund Group: A premium charged as a percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 124.385 and 125.21; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay disability benefits to eligible employees under the state's disability leave program. Since appropriations are based on an estimate of the number of employees going on disability, uncodified law authorizes additional appropriations to cover additional expenses if the need arises.

8080 995668 State Employee Health Benefit Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$554,825,408	\$585,311,894	\$602,413,477	\$632,338,592	\$723,091,467	\$767,740,540
	5.5%	2.9%	5.0%	14.4%	6.2%

Source: Fiduciary Fund Group: Employer and employee premium payments for health, vision, and dental benefits for state employees

Legal Basis: ORC 124.87; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay state employee health care costs as well as the costs of actuarial studies and audits associated with the state's employee health insurance program. The appropriation covers the insured medical claims costs of employees. Dental and vision benefits for exempt employees are also paid from this line item.

8090 995669 Dependent Care Spending Account

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$2,296,068	\$2,518,455	\$3,073,849	\$3,092,426	\$3,239,998	\$3,487,159
	9.7%	22.1%	0.6%	4.8%	7.6%

Source: Fiduciary Fund Group: Pre-tax deductions from state employee wages

Legal Basis: ORC 124.822; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to reimburse state employees for dependent care expenses. The dependent care spending account plan provides the opportunity for eligible employees to defer on a pre-tax basis up to a maximum of \$5,000 (dependent on tax status) into an account to pay for eligible child care, dependent care, and eldercare expenses.

Employee Benefits Funds

8100 995670 Life Insurance Investment Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$1,752,876	\$1,868,737	\$1,715,927	\$1,424,827	\$1,502,861	\$1,815,482
	6.6%	-8.2%	-17.0%	5.5%	20.8%

Source: Fiduciary Fund Group: Transfers of life insurance premiums; life insurance refunds received by the state; other receipts related to the state's life insurance benefit program for exempt employees

Legal Basis: ORC 125.212; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: The line item is used to pay the costs of the life insurance program for exempt state employees. Exempt employees may buy supplemental group life insurance and accidental death and dismemberment insurance after one year of continuous service. Employees are covered for the amount of their gross salary rounded up to the next \$1,000.

8110 995671 Parental Leave Benefit Fund

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$3,251,390	\$3,438,932	\$3,359,077	\$3,378,037	\$3,700,602	\$3,580,691
	5.8%	-2.3%	0.6%	9.5%	-3.2%

Source: Fiduciary Fund Group: A percentage of each agency's gross payroll, calculated on an annual basis

Legal Basis: ORC 124.137; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to pay parental leave benefits for state employees and related administrative expenses, including the costs attributable to consultants or third-party administrators. The appropriations are based on an estimate of the number of employees that will use parental leave. If the Director of Budget and Management determines that additional appropriations are required to pay for the program, uncodified law provides for the additional amounts necessary.

Employee Benefits Funds

8130 995672 Health Care Spending Account

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$7,039,345	\$8,290,845	\$8,727,255	\$9,232,292	\$10,471,945	\$10,895,989
	17.8%	5.3%	5.8%	13.4%	4.0%

Source: Fiduciary Fund Group: Voluntary employee payroll deductions; investment income

Legal Basis: ORC 124.821; Section 269.10 of Am. Sub. H.B. 64 of the 131st G.A.

Purpose: This line item is used to make payments to state employees' flexible spending accounts for non-reimbursed health-care expenses. The health care spending account (HCSA) allows eligible employees to defer on a pre-tax basis up to a maximum of \$2,500 into an account to pay for eligible expenses not paid by their health care, vision, or dental plans.

8140 995674 Cost Savings Days

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adj. Approp.
\$599,937	\$13,203	\$0	\$0	\$0	\$0
	-97.8%	-100%	N/A	N/A	N/A

Source: Fiduciary Fund Group: Employee payroll deductions amounting to 3.076 hours of pay per biweekly paycheck

Legal Basis: Discontinued line item

Purpose: This line item was used to pay for the expenses of the Cost Savings Day (CSD) program, the strategy for reducing state agency payroll costs during the FY 2010-FY 2011 biennium. H.B. 64 of the 131st G.A. required the Director of Budget and Management to transfer the small remaining cash balance in the Cost Savings Fund (Fund 8140) to the Accrued Leave Fund (Fund 8060). Fund 8140 was subsequently abolished after the completion of the cash transfer in FY 2016.