

Employee Benefits Funds

Fiduciary Fund Group

1240 995673 Payroll Deductions

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$862,668,887	\$936,821,795	\$950,243,707	\$1,019,707,678	\$1,017,970,800	\$1,048,509,924
% change	8.6%	1.4%	7.3%	-0.2%	3.0%

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

Legal Basis: R.C. 125.21; Sections 271.10 and 271.20 of H.B. 96 of the 136th 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. If the OBM Director determines that additional appropriations are required to make these payments and distributions, uncodified law provides for the additional amounts necessary.

8050 995675 Commuter Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$681,771	\$1,713,237	\$1,845,860	\$1,967,540
% change	N/A	N/A	151.3%	7.7%	6.6%

Source: Fiduciary Fund Group: Employee-designated payroll withholdings

Legal Basis: Sections 271.10 and 271.20 of H.B. 96 (originally created by the Controlling Board on October 30, 2023)

Purpose: This line item is used to pay public transit costs for state employees who have chosen to create a commuter account. Commuter accounts are pre-tax benefits offered to state employees and are funded by employee designated payroll deductions. Commuter accounts operate in a similar manner to flexible spending accounts and health savings accounts, but are used to pay costs of commuting to and from work via public transportation. If the OBM Director determines that additional appropriations are required to pay for the program, uncodified law provides for the additional amounts necessary.

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8060 995666 Accrued Leave Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$109,684,228	\$106,974,778	\$117,014,567	\$126,217,570	\$128,408,784	\$132,260,611
% change	-2.5%	9.4%	7.9%	1.7%	3.0%

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

Legal Basis: R.C. 125.211; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used for the payment of sick leave, personal leave, and vacation 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. 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. If the OBM Director determines that additional appropriations are required to pay for these cash conversions, uncodified law authorizes the additional amounts needed to make these payments.

8070 995667 Disability Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$25,138,847	\$22,612,586	\$21,488,283	\$24,204,190	\$27,805,294	\$28,337,915
% change	-10.0%	-5.0%	12.6%	14.9%	1.9%

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

Legal Basis: R.C. 124.385 and 125.21; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay disability benefits to eligible employees under the state's disability leave program. The appropriations are based on an estimate of the number of employees going on disability. If the OBM Director determines that additional appropriations are required to pay for these benefits, uncodified law provides for the additional amounts necessary.

Employee Benefits Funds

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8080 995668 State Employee Health Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$894,223,619	\$977,731,510	\$1,033,329,470	\$1,213,131,360	\$1,068,647,159	\$1,132,765,988
% change	9.3%	5.7%	17.4%	-11.9%	6.0%

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

Legal Basis: R.C. 124.87; Sections 271.10 and 271.20 of H.B. 96 of the 136th 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. If the OBM Director determines that additional appropriations are required to pay for these costs, uncoded law provides for the additional amounts necessary.

8090 995669 Dependent Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$2,514,679	\$2,704,601	\$2,633,530	\$2,854,940	\$2,996,802	\$3,196,895
% change	7.6%	-2.6%	8.4%	5.0%	6.7%

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

Legal Basis: R.C. 124.822; Sections 271.10 and 271.20 of H.B. 96 of the 136th 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 \$5,000 (dependent on tax status) into an account to pay for eligible child care, dependent care, and eldercare expenses. If the OBM Director determines that additional appropriations are required to make these reimbursements, uncoded law provides for the additional amounts necessary.

Employee Benefits Funds

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8100 995670 Life Insurance Investment Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$2,013,820	\$1,864,488	\$2,596,648	\$2,803,727	\$2,644,330	\$2,723,060
% change	-7.4%	39.3%	8.0%	-5.7%	3.0%

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: R.C. 125.212; Sections 271.10 and 271.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay the costs of the life insurance program for exempt state employees. Exempt employees are covered for the amount of their gross salary rounded up to the next \$1,000. They may also buy supplemental group life insurance and accidental death and dismemberment insurance after one year of continuous service. If the OBM Director determines that additional appropriations are required to make these payments, uncodified law provides for the additional amounts necessary.

8110 995671 Parental Leave Benefit Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$4,494,514	\$4,583,640	\$8,059,486	\$13,607,557	\$18,601,000	\$19,159,030
% change	2.0%	75.8%	68.8%	36.7%	3.0%

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

Legal Basis: R.C. 124.137; Sections 271.10 and 271.20 of H.B. 96 of the 136th 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. This benefit was expanded in FY 2024 to give qualifying state employees a total of 12 weeks of parental leave paid at the rate of 70% of the employee's base rate of pay. The appropriations are based on an estimate of the number of employees that will use parental leave. If the OBM Director determines that additional appropriations are required to pay for these benefits and program costs, uncodified law provides for the additional amounts necessary.

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8130 995672 Health Care Spending Account

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$13,753,718	\$14,946,761	\$17,270,128	\$17,776,639	\$19,690,922	\$20,694,694
% change	8.7%	15.5%	2.9%	10.8%	5.1%

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

Legal Basis: R.C. 124.821; Sections 271.10 and 271.20 of H.B. 96 of the 136th 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 \$2,850 into an account to pay for eligible expenses not paid by their health care, vision, or dental plans. If the OBM Director determines that additional appropriations are required to pay for these expenses, uncodified law provides for the additional amounts necessary.