

In addition to the above payments, the local government shall also receive any fringe benefit amounts associated with the \$4,000 supplement, but only to the extent of retirement plan contributions and the federal insurance contributions act tax.

The fiscal impact of SB 90 GA on Jefferson County could be minimal to moderate. It would depend on the number of detectives employed by the County Attorney's Office, and the size of their operating budget.

Supplemental pay is not included when calculating hourly wage rates for scheduled overtime and thus would not affect overtime pay rates.

However, supplemental pay **must be included when calculating hourly wage rates for unscheduled overtime**, thus increasing the hourly wage rate for overtime pay resulting in minimal to moderate increases in expenditures for local governments. Overtime is calculated at 150 percent of base pay. With the supplemental pay entering the equation, the basic pay rate per hour increases, and thus overtime liability to the local government would increase proportionately. Additionally, the employer is required to pay 6.2 percent Social Security Tax and 1.45 percent Medicare tax on the additional pay. There may be a minor increase on state and federal unemployment taxes that are also required to be paid by the employer.

Conversely, there is a positive impact to the individual detective due to increased base pay and increased overtime pay.

Part III: Differences to Local Government Mandate Statement from Prior Versions

Part II refers to SB 123 as introduced. There are no prior versions of this bill.

Data Source(s): LRC Staff

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