

PATH Match Narrative – Fringe Benefits

Description of Fringe Benefits Used to Meet Match

PATH providers may use a percentage of the fringe benefit package as an In-Kind Match. Documentation should contain the estimated or actual costs of the items in the employee fringe benefit pool. Employee (fringe) benefits should follow the salary of the individual and are a consideration in the determination of the reasonableness of the compensation. Fringe benefits should be accrued in the period incurred, including accrued leave if employees have an irrevocable right to be compensated during employment or upon termination of employment. Generally, the cost of annual leave is recognized when it is earned by the employee, and holiday and other types of leave are considered a cost to the extent of actual compensation to employees. The following information is to be documented in the table below:

- Name and position identified in Attachment A
- Items from the employee fringe benefit pool included in the Benefit Package
- The fringe benefit rate used to calculate benefits
- Enter the Gross Salary used against the rate for the salary(ies) being calculated
- The total cost is (Rate) x (Base Amount)

The total cost is documented in the Match Narrative.

Name and Position	Description of Benefit Package	Rate	Base Amount	Cost
			\$	\$
			\$	\$
			\$	\$
			\$	\$
TOTAL				\$