

**ET HANDBOOK NO. 410, 4<sup>th</sup> EDITION**  
**APPENDIX E**

**PERSONAL SERVICES AND PERSONNEL BENEFITS CATEGORIES**

**PERSONAL SERVICES**

1. Regular salary and wages
2. Part-time salary and wages
3. Seasonal wages
4. Longevity pay
5. Shift differential pay
6. Overtime pay
7. Incentive pay
8. All leave pay
9. Cash awards
10. Items reported on a W-2 except educational grants and meal allowances

**PERSONNEL BENEFITS**

1. Retirement
2. FICA
3. Group insurance
4. Unemployment insurance
5. Workers compensation
6. Retirement system match
7. 401(k) match