

# Explanation Guidelines for Kane County Employee Compensation Data Tables

- 1 The information on the Tables provided covers the respective calendar year (January through December). For the current year, data was current as of January 1, but is not necessarily current on hires or terminations that have occurred since January 1.
- 2 The County of Kane has a fiscal year that runs from December 1 through November 30.
- 3 If an employee terminated near the end of a calendar year, their name may have been carried over to the next calendar year because they may have received a paycheck in the next calendar year.
- 4 Not all benefit categories apply to all employees.
- 5 The County of Kane does not provide housing allowance or vehicle allowance to employees.
- 6 The timing of wage increases may vary and may be given at start of fiscal year, on anniversary dates, at promotion dates, etc.
- 7 Total Compensation and Benefits include base wages, retro pay, overtime wages, lump sum distributions, special pay (e.g. details, canine handlers, training officers, longevity), stipends, uniform allowance, benefit payoffs (e.g. sick, vacation, holidays, comp time) and per diems. The actual wages may differ from budgeted wages due to promotions, wage increases during the year, or other variables.
- 8 For the current year, Seasonal employee information shows hourly rate. The total hours for a Seasonal employee may vary according to operational needs. Therefore, a total projected salary is not possible to calculate and a figure of "0" has been placed in projected earnings.
- 9 For the current year, Per Diem rates are provided and apply to certain individuals that do not receive an hourly rate of pay. They receive a daily Per Diem on the day they actually work. Since the number of worked days is unknown, a figure of "0" has been placed in projected earnings. Therefore, the total projected compensation number is incomplete because it only reflects the value of insurance benefits (if any) provided.
- 10 IMRF (Illinois Municipal Retirement Fund) offers defined benefit retirement plan to employees that qualify. Employee contributes a percentage and the County contributes a percentage of reported earnings.
- 11 SLEP (Sheriff's Law Enforcement Personnel Plan) is the retirement plan under IMRF for Sheriff's Law Enforcement Personnel. Employee contributes a percentage and the County contributes a percentage of reported earnings.
- 12 The County portions of FICA are based on a percentage of taxable wages.
- 13 Election workers receive Per Diem rates and/or an hourly rate.