

Personnel Cost Assignment

1. Calculate the total annual system labor cost using the following information:

Shift:	24/72
Hourly rate:	\$11.50
OT method:	1.5 times base hourly rate for all hours in excess of 40 per week.
Unemployment tax:	1.00%
Social security tax:	7.65%
Workman's compensation:	1.00%
Retirement:	10.83%
Health insurance:	\$1735.00 per employee per year
Benefit time:	
Sick leave:	8 hours/month
Vacation:	12 hours/month
Holiday:	80 hours/year
Staffing:	5 ambulances, 24 hours per day, 7 days per week

2. Recalculate the problem above assuming a 24/48 shift schedule.
3. Recalculate the problem above assuming a 24/48 shift, but instead of an hourly rate, employees are hired with a stated salary of \$26,500 per year and the fluctuating workweek method is used for OT calculations.