

**COLORADO DEPARTMENT OF TRANSPORTATION  
CONTRACTOR FRINGE BENEFIT STATEMENT (CFBS)**

**Section A. Contractor/Project Information**

1. Project (S/A) #:		2. Project Name:		3. Date of Form Submission:	
4. Name of Person Completing Form:		5. Phone # of Person Completing Form:		6. Day of the Week the Payroll Begins:	
7. Day of the Week the Payroll Ends:		8. Is the Reporting Contractor an Owner-Operator? If yes, submit the Owner Affidavit in LCPtracker.			Yes No

**Section B. Company Benefits**

9. How are employees compensated in regard to fringe benefits as required by US DOL Prevailing Wage Decision(s)?

a. Cash ONLY	Yes No	Are fringe benefits paid exclusively in cash and no company (fringe) benefits are provided? If the cash benefits cover the entire prevailing wage amount, no further completion of this form is required. If 9a, of this form, is checked "yes," mark 4(b) on the Statement of Compliance (SOC) in LCPtracker.
b. Prevailing wage is met <u>by counting</u> company fringe benefits, or the combination of company fringe benefits and cash	Yes No	<ul style="list-style-type: none"> <li>If company fringe benefits are provided to employees <u>to meet prevailing wage</u>, or if company fringe benefits are paid in combination with cash payments <u>to meet prevailing wage</u>, complete Sections C and/or D of this form.</li> <li>If 9b is checked yes, upload the company's fringe benefit declaration worksheet in eDocuments in LCPtracker. (This sheet is something that the company will demonstrate how the company fringe benefits are calculated to an hourly rate. If the company does not have this, employers must fill out CDOT's Fringe Benefit Declaration Worksheet.)</li> <li>If 9b, of this form, is checked "yes," and only company fringe benefits are paid, mark 4(a) on the SOC in LCPtracker. If a combination of cash and company fringe benefits are paid to meet the prevailing wage, mark 4(a) and 4(b) on the SOC.</li> </ul>
c. Prevailing wage is met <u>without counting</u> company fringe benefits	Yes No	<ul style="list-style-type: none"> <li>Company fringe benefits are provided to employees, but, prevailing wage is <u>met with cash only payments</u>.</li> <li>If 9c is checked "yes," company fringe benefits shall <b>not</b> be reported on the certified payroll. Sections C and D of this form are not required to be completed, and the Fringe Benefit Declaration Worksheet is not required to be uploaded in LCPtracker. If this changes throughout the project and the counting of company fringe benefits are necessary to meet prevailing wage, the contractor shall submit an updated CFBS and Contractor Fringe Benefit Declaration Worksheet, and report the company fringe benefit(s) in LCPtracker.</li> <li>If 9c, of this form, is checked "yes," and the company fringe benefits are not being reported on the payroll, check 4(b) on the SOC in LCPtracker.</li> </ul>

\* Definition of Fringe Benefit Plan

Bona fide fringe benefits are described in detail in the DOL Field Operation Handbook, 15f11, and include:

- Insurance: Life, health, dental
- Pension and 401K

Examples of items not considered bona fide fringe benefits include, but are not limited to the following:

- Deductions required by law such as taxes, social security, worker's compensation, or unemployment compensation
- Personal use of a company vehicle
- Holiday cash bonus or food item
- Suggestion awards
- Recruitment bonuses
- Tools and other materials or services incidental to the employee's performance of the contract
- Cost of furnishing, laundering, and maintaining uniforms or equipment where the contractor requires the employee to wear those items
- Cost of social functions, association dues, paid coffee breaks

**Section C. Funded Fringe Benefit Plans**

10. Funded Fringe Benefit Plans Provided by the Contractor

(If additional space is needed, a supplemental page may be attached to this form when submitted)

a. Type of Benefit	b. Provider Name	c. Provider Address	d. Provider Phone Number

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**Section D. Unfunded / Self-Funded Fringe Benefit Plans**

An unfunded (or self-funded) plan, as discussed in the 29 CFR 5.28, is one under which a contractor pays for benefits under a plan out of general assets as expenses arise rather than making irrevocable contributions to a trustee or third person, such as to a pension plan administrator or by premium payments to a health insurance company. An important example is if a company provides health benefits through a self-funded health benefits plan. Other common unfunded fringe benefits include paid holidays, vacation, or sick time not required by other laws.

If a contractor wishes to take credit for costs under an unfunded/ self-funded plan, they must obtain US DOL approval in writing by submitting the plan and related information to the following address or via email to [Unfunded@dol.gov](mailto:Unfunded@dol.gov):

Division Chief  
 Division of Government Contracts Enforcement  
 Wage and Hour Division, Room S-3006  
 U.S. Department of Labor  
 200 Constitution Avenue, NW  
 Washington, D.C. 20210

Under the implementing regulations at 29 CFR § 5.28, an unfunded/self-funded plans submitted to the Department of Labor for review should include a letter and documentation that:

- (1) explains the funding/contribution formula;
- (2) explains the financial analysis methodology used to estimate the costs of plan benefits and contributions to it;
- (3) specifies the frequency of employer contributions to the plan;
- (4) advises of whether employer contribution amounts are different for Davis-Bacon and non-prevailing wage work;
- (5) identifies the administrator of the plan and the source of the funds the administrator uses to pay the benefits provided by the plan;
- (6) advises of the ERISA status of the plan; and
- (7) identifies how the plan is communicated to employees.

The letter must explain why proposed unfunded plan meets the four key requirements below:

- (1) It could be reasonably anticipated to provide benefits described in the act;
- (2) It represents a commitment that can be legally enforced;
- (3) It is carried out under a financially responsible plan or program; and
- (4) The plan or program providing the benefits has been communicated in writing to the laborers and mechanics affected.

If the Contractor does not have approval from the US DOL currently, please upload a copy of the letter/email (into eDocuments in LCPtracker) that was sent to the DOL requesting approval. Once the determination is received from the DOL, please upload it into eDocuments in LCPtracker.

**11. List below all Unfunded / Self-funded Fringe Benefit Plans Provided by the Contractor – REQUIRES USDOL APPROVAL** (unfunded / self-funded health insurance plans, retirement plans, vacation, holiday, sick leave, etc.)

a. Type of Benefit	b. USDOL Approval Date (Attach Approval in LCPtracker)