The “fringe benefits” cost type includes all spending on the following employee benefits: health insurance, life insurance, worker’s comp, and unemployment insurance. None of the agencies analyzed list these costs under their own spending. These benefits are not broken by employee either, so the % of total spending on fringe benefits that is associated with each agency is estimated as % of total payroll that is dedicated to each agency.

For all state agencies, fringe benefits consist of health insurance premium spending from an agency called '[GROUP INSURANCE COMMISSION](https://www.mass.gov/orgs/group-insurance-commission).’ Because spending on health/life insurance from this agency is not broken down by department or employee, an estimation is used.

For the Boston PD, the [2019 citywide summary budget](https://www.boston.gov/sites/default/files/embed/file/2019-04/v1_02-_19_a_summary-budget.pdf) and [2021 citywide operating budget](https://www.boston.gov/sites/default/files/file/2020/04/2-Volume%201%20-%20Operating%20Budget%20%281%29.pdf) have line-items for health insurance and a worker’s compensation fund. There is a line-item for unemployment insurance too but it doesn’t include any spending 2016-2019.

For the Chelsea PD, there is a single line-item for “Salaries, Wages and Benefits.” This entire line-item is categorized as “payroll” and fringe benefits are set to 0.

For the Revere PD, there is an “Unclassified” section under departments that has a single line-item for “Employee Benefits, Insurance.”

For the Winthrop PD, the following line-items are counted as fringe benefits: “Workers Comp”, “Unemployment”, “Group Insurance - Retirees”, “Group Insurance - Town”, “Police Fire Medical.”