Types of Benefits by Function

**Retirement Income Benefits**
- Social Security retirement (OASI)
  - Supplemental Security Income (SSI)\(^a\)
- Keogh plans
- Defined benefit pension plans
- Defined contribution pension plans
  - money purchase pension plans
  - deferred profit-sharing plans
  - savings and thrift plans
  - employee stock ownership plans
  - stock bonus plans
  - simplified employee pension plans
  - individual retirement account plans
  - cash or deferred arrangements
    - Sec. 401(k)
    - Sec. 403(b)
    - Sec. 457

**Health Care**
- Employee and dependent health insurance
- Retiree health insurance
- Dental insurance
- Vision insurance
- Medicare (Social Security HI, SMI)
- Medicaid\(^a\)

**Other Benefits**
- Social Security Disability Insurance (DI)
- Long-term disability insurance
- Long-term care insurance
- Life insurance
- Workers’ compensation
- Unemployment insurance
- Public assistance\(^a\)
- Severance pay
- Child care
- Vacations
- Sick leave or sickness and accident insurance
- Other leave (maternity, funeral, jury, etc.)
- Paid lunch
- Rest periods
- Legal assistance
- Education
- Flexible spending accounts
- Bonuses and awards
- Parking
- Cafeteria facility
- Meals
- Discounts

Source: Employee Benefit Research Institute.
\(^a\) Eligibility based on need. Financed from general government revenues.
\(^b\) Subject to conditions and limitations.
\(^c\) Value of insurance and leave availability are not taxed; insurance benefits and leave pay generally are taxed when paid.