

FRINGE BENEFIT RATES CHART FY2007

FEDERAL APPROPRIATIONS

(Retirement capped at 5%)

AA Employees:

July 2006

Charged against PS accounts 711000-711900 and 712700

Fringe	PS Account	FY2007 Rate	Expenses Shown	Responsible for Cost
Group Insurance, Retirement and Terminal Leave	732300	28.43%	Each chartfield string	Each chartfield string
<i>Campus Rates:</i>				
Workers Compensation	732900	0.62%	Each chartfield string	Each chartfield string
Unemployment	732700	0.35%	Each chartfield string	Each chartfield string
Universal Health	732970	0.03%	Each chartfield string	Each chartfield string
Sub Total Campus Rate		1.00%		
F.I.C.A. (Medicare)	732800	See note *	Each chartfield string	Each chartfield string
Health & Welfare (Unit) **	732200	\$12.00/wk/FTE	Each chartfield string	Each chartfield string
Health & Welfare (IBPO Unit)	732200	\$11.00/wk/FTE	Each chartfield string	Each chartfield string
Health & Welfare (Non-Unit)	732200	\$12.00/wk/FTE	Each chartfield string	Each chartfield string
Grand Total without FICA & H & W		29.43%		

Non-Student CC:

Charged against PS Accounts 728200 - 728300.

Fringe	PS Account	FY2007 Rate	Expenses Shown	Responsible for Cost
<i>Campus Rates:</i>				
Workers Compensation	732900	0.62%	Each chartfield string	Each chartfield string
Unemployment	732700	0.35%	Each chartfield string	Each chartfield string
Universal Health	732970	0.03%	Each chartfield string	Each chartfield string
Sub Total Campus Rate		1.00%		
F.I.C.A. (Medicare)	732800	See note *	Each chartfield string	Each chartfield string

Graduate Students who are GEO Members (FTE = 760 annual hours):

Fringe & Curriculum Fee Waiver Charge	PS Account	FY2007 Rate	Expenses Shown	Responsible for Cost
GEO Health Rate	786220	\$2,743.60/FTE	Each chartfield string	Each chartfield string
GEO Health & Welfare	732200	\$12.00/wk/FTE	Each chartfield string	Each chartfield string
Curriculum Fee Waiver Charge (September-May)	786900	\$5,700.00/FTE	Each chartfield string	Each chartfield string

Student CC:

Guidelines require F.I.C.A. to be charged for some student employees. Contact the Payroll Office at 545-0383 for further information.

* 1.45 % of an employee's salary if that employee was hired after April 1, 1986

** The Health & Welfare rate for the AFSCME, PSU Professional and PSU Classified units will remain \$11/wk/FTE until their contracts have been ratified.