

**FRINGE BENEFIT RATES CHART FY2007**

**GENERAL OPERATING FUNDS (GOF) and ALLOCATED RESEARCH TRUST FUNDS (RTF)**

**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	31.28%	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	Budget Allocation from Central
Health & Welfare (Unit) **	732200	\$12.00/wk/FTE	Each chartfield string	Budget Allocation from Central
Health & Welfare (IBPO Unit)	732200	\$11.00/wk/FTE	Each chartfield string	Budget Allocation from Central
Health & Welfare (Non-Unit)	732200	\$12.00/wk/FTE	Each chartfield string	Budget Allocation from Central
Grand Total without FICA & H & W		32.28%		

**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	Budget Allocation from Central

**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	Budget Allocation from Central
Curriculum Fee Waiver Charge (September-May)	786900	no charge	N/A	N/A

**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.