

## FRINGE BENEFIT RATES CHART FY2008

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

**AA Employees:**

July 2007 (Original)

Charged against all AA expenditures unless otherwise noted

Fringe	PS Account	FY2008 Rate	Expenses Shown	Responsible for Cost
Group Insurance, Retirement and Terminal Leave	732300	29.37%	Each chartfield string	Each chartfield string
Blended UI, UHI, MTX	732320	1.33%	Each chartfield string	Each chartfield string
Workers Compensation	732900	0.34%	Each chartfield string	Each chartfield string
Staff Sick Leave Backfill Bank *	732360	0.18%	Each chartfield string	Each chartfield string
Total Charge on Faculty Payroll		31.04%		
Total Charge on Non-Faculty Payroll		31.22%		
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

**Non-Student CC:**

Charged against Non-Student Payroll Accounts

Fringe	PS Account	FY2008 Rate	Expenses Shown	Responsible for Cost
Workers Compensation	732900	0.34%	Each chartfield string	Each chartfield string
Blended UI, UHI, MTX	732320	1.33%	Each chartfield string	Each chartfield string
Total Charge		1.67%		

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

Fringe & Curriculum Fee Waiver Charge	PS Account	FY2008 Rate	Expenses Shown	Responsible for Cost
GEO Health Rate	786220	\$2,979.20	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:**

Blended UI, UHI, MTX rate charged for summer appointments only.
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\* Staff Sick Leave Backfill Bank will be charged to non-faculty salaries in the following PS expenditure accounts: 711000, 711010, 711100, 711200, 711300, 711400.

\*\* The H&W rate for the AFSCME, PSU Professional and PSU Classified units will remain \$12/wk/FTE and IBPO \$11/wk/FTE until their contracts are ratified.