FRINGE BENEFIT RATES
Effective July 1, 2015

*Please use these current rates when calculating personnel costs on grant budgets and proposals only.*

State Retirement/Group Life 16.24%
FICA (Social Security) and Medicare 7.65%
Unemployment Compensation 0.10%
Worker’s Compensation 0.26%

Total for full time faculty and staff: 24.25%
Total for temporary who elects not to join SCRS 8.01%
Total for student worker not enrolled in class 8.01%
Total for temporary who elects to join SCRS 24%
Total for student employees (must be enrolled) 0.26%

Health Insurance
The rates for the carrier, State Health Plan, are provided below for 2015 (per month per covered employee)

Dental insurance $11.72 per month per covered employee

Health insurance per month per covered employee:

<table>
<thead>
<tr>
<th>Plan Type</th>
<th>Monthly Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee only</td>
<td>$348.08</td>
</tr>
<tr>
<td>Employee/spouse</td>
<td>$686.04</td>
</tr>
<tr>
<td>Employee/child</td>
<td>$532.38</td>
</tr>
<tr>
<td>Full family</td>
<td>$858.08</td>
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</tbody>
</table>

Note to Principal Investigators: The amount charged per month for health and dental benefits depends on the type of appointment for the employee. All full time staff and most full time faculty are paid over a 12 month period (even though most faculty have a 9-month appointment). Twelve month appointment rates are applied for faculty with 11 or 12 month appointments. Some long-term faculty members have opted to continue to be paid their annual salary over a nine-month period. In these cases, twelve month health and dental coverage are pro-rated over the nine month period. For budgeting, faculty coverage must be identified on a case-by-case basis. If full-time faculty receive salary as extra pay during the summer, they do NOT have
to include health or dental benefits in the budget, as 100% of health and dental is already covered in their annual faculty pay. The exception is for faculty who count one of the fall or spring semester months as matching funds for a grant, in which case health and dental are included in the match, and the total must reflect their monthly rate.

New fringe rates are immediately applied to all personnel paid by grants, which can cause the actual salary expenditures from a grant to differ slightly from the originally budgeted amount. The fringe rates from the original proposal budget are not “grandfathered” in. The difference is typically small, and in many cases is easily covered by slight changes in other line item expenditures. However, if you are planning on spending each line item down to the budgeted penny, your numbers have changed slightly and planning out your final expenditures can be confusing. If you are within six months of the end of your grant, you should work with Michelle McGinnis in the Office of Research Services or Tammy Holt in Grants Accounting to identify changes in expenditure per pay period and projected payments through the end of the grant. Note that these rates also change if your employee has a change in marital or parental status – those types of changes can substantially alter monthly pay rates and may warrant a conversation with Human Resources.

Current rates are located at http://www.coastal.edu/research/ors/fringe.html and are updated periodically throughout the year.