

YSU Fringe Benefit Chargeback Rates - FY 2016 Budget Planning

ACCOUNT CODE	EMPLOYEE CLASSIFICATION	FY 2016 Budgeted Fringe Rates
601100	Professor	33%
601200	Associate Professor	33%
601300	Assistant Professor	33%
601400	Instructor	33%
601500	Post Doctoral	33%
602100	Summer School	17%
602200	Faculty Overload	17%
602300	Part Time Faculty	20%
602400	Continuing Education Faculty	17%
602500	Extended Teaching Service	17%
603100	Professional & Admin. Full Time	37%
603200	Professional & Admin. Part Time ($\geq .75$ FTE)	37%
603250	Professional & Admin. Part Time ($< .75$ FTE)	22%
603300	Classified Full Time	40%
603400	Classified Part Time ($\geq .50$ FTE)	40%
603450	Classified Part Time ($< .50$ FTE)	37%
604110	Classified Temp Intermittent	22%
604210	Classified-Overtime (see note below)	40%
604310	Supplementary Salaries	17%
604410	Occasional Service Payment	17%
605100	Graduate Assistants	90%
605300	Graduate Assistant Interns	90%
605410	Student Wages	5%
605430	Research Assistants	5%
605510	Task Based Stipends	5%
605600	Ph.D. Assistantships	38%
	Aggregate	34%

Notes and assumptions:

1. Rates are based on a hindsight analysis of actual fringe benefit experience for the 12-month period ending 3/31/15. Expenses analyzed include STRS and OPERS retirement contributions, workers compensation insurance, healthcare coverage, employee parking, tuition remission, Medicare, life insurance, and other miscellaneous categories.