



Fringe Benefit Rate Calculation for FY 2019-2020

(Rates outlined below are pending approval by DHHS, Cost Allocation Services)

Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Add Comp
511000	Retirement - State	4.6%						
511100-511299	Retirement - Teachers	22.9%						
512000-513099	FICA	1.4%	2.9%	7.7%		6.0%	4.0%	1.4%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.0%	0.0%	0.1%			0.1%	
515000	Group Health Insurance	12.5%	10.1%				13.2%	
501700-502710	Terminal Leave	1.0%						
532402	Worker's Compensation	0.6%	0.6%	0.8%	0.9%	0.7%	0.6%	
Total Fringe Benefit Rates		43.0%	13.6%	8.6%	0.9%	6.7%	17.9%	1.4%

**Fringe Benefit Rate Calculation
Faculty and Staff Rate (Historical Rates)**

Account	Fringe Benefits	2013-14 Percentage	2014-15 Percentage	2015-16 Percentage	2016-17 Percentage	2017-18 Percentage	2018-19 Percentage	2019-20 Percentage
511000	Retirement - State	4.3%	5.3%	5.1%	5.1%	5.1%	4.6%	4.6%
511100-511299	Retirement - Teachers	22.5%	22.2%	22.5%	24.2%	24.5%	23.1%	22.9%
512000-513099	FICA	1.4%	1.4%	1.4%	1.5%	1.5%	1.4%	1.4%
511600	Deferred Compensation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514000	Unemployment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
515000	Group Health Insurance	11.2%	11.3%	11.1%	13.0%	11.6%	11.9%	12.5%
501700-502710	Terminal Leave	0.8%	0.8%	0.9%	1.1%	1.1%	1.0%	1.0%
532402	Worker's Compensation	0.7%	0.9%	0.8%	1.1%	1.2%	0.9%	0.6%
Total Fringe Benefit Rates		41.0%	42.0%	42.0%	46.0%	45.0%	43.0%	43.0%

Louisiana State University Health Sciences Center - New Orleans
Fringe Benefit Rate Calculation

(Rates outlined below are pending approval by DHHS, Cost Allocation Services)

FY 2020								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	4.6%						
511100-511299	Retirement - Teachers	22.9%						
512000-513099	FICA	1.4%	2.9%	7.7%		6.0%	4.0%	1.4%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.0%	0.0%	0.1%			0.1%	
515000	Group Health Insurance	12.5%	10.1%				13.2%	
501700-502710	Terminal Leave	1.0%						
532402	Worker's Compensation	0.6%	0.6%	0.8%	0.9%	0.7%	0.6%	
	Total Fringe Benefit Rates	43.0%	13.6%	8.6%	0.9%	6.7%	17.9%	1.4%

FY 2019								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	4.6%						
511100-511299	Retirement - Teachers	23.1%						
512000-513099	FICA	1.4%	2.5%	7.5%		6.9%	4.4%	1.4%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.1%	0.0%	0.1%			0.1%	
515000	Group Health Insurance	11.9%	10.5%				16.9%	
501700-502710	Terminal Leave	1.0%						
532402	Worker's Compensation	0.9%	0.9%	1.0%	1.1%	0.9%	1.0%	
	Total Fringe Benefit Rates	43.0%	13.9%	8.6%	1.1%	7.8%	22.4%	1.4%

Change								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	0.0%						
511100-511299	Retirement - Teachers	-0.2%						
512000-513099	FICA	0.0%	0.4%	0.2%		-0.9%	-0.4%	0.0%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.0%	0.0%	0.0%			0.0%	
515000	Group Health Insurance	0.6%	-0.4%	0.0%	0.0%		-3.7%	
501700-502710	Terminal Leave	0.0%						
532402	Worker's Compensation	-0.4%	-0.3%	-0.2%	-0.2%	-0.2%	-0.4%	
	Total Fringe Benefit Rates	0.0%	-0.3%	0.0%	-0.2%	-1.1%	-4.5%	0.0%