

UNIVERSITY OF LOUISIANA AT LAFAYETTE
 CALCULATION OF FRINGE BENEFIT PERCENTAGE
 2018-2019

DESCRIPTION	ACTUAL 2017-2018	PROJECTED 2018-2019	PERCENTAGE 2018-2019
SALARY (ALL FUNDS):			
UNCLASSIFIED	107,761,602	120,759,799	
CLASSIFIED	16,818,840	20,690,306	
	\$ 124,580,442	\$ 141,450,105	
FRINGE BENEFITS (ALL FUNDS):			
RETIREMENT	\$ 33,921,442	\$ 39,711,428	62.07%
GROUP INSURANCE	17,180,045	20,481,747	32.01%
WORKERS' COMPENSATION	2,080,311	1,560,134	2.44%
UNEMPLOYMENT BENEFITS	29,930	29,930	0.05%
FICA	184,554	234,036	0.37%
MEDICARE INSURANCE	1,656,558	1,964,277	3.07%
	\$ 55,052,840	\$ 63,981,552	100.00%
FRINGE BENEFITS PERCENTAGE	44.19%	45.23%	

MEMO:

LER CURRENT RATE = 37.90%
 TRS CURRENT RATE = 25.50%
 TRS OPTIONAL CURRENT RATE = 28.00%
 FICA/MDTX RATE = 7.65%

INCREASE (DECREASE)

LER 0%
 TRS 0.10%
 TRS OPTIONAL 0%
 MDTX RATE 0%