



UNIVERSITY
OF
LOUISIANA
L a f a y e t t e

Office of the
Assistant Vice President
for Financial Services

P.O. Box 40400
Lafayette, LA 70504-0400
Office: (337) 482-6235
Fax: (337) 482-6534

Université des Acadiens

23 September 2016

Mr. Jerry Luke LeBlanc
Vice President, Administration and Finance

Re: Fringe Benefits Rate 2016.2017

Mr. LeBlanc,

You will find attached the calculation for the proposed Fringe Benefits Rate for the 2016.2017 fiscal year. Based on available data, the rate is projected to be 45.94%. This is the recommended rate for the fiscal year.

Should you have any questions, please advise.

Sincerely,

Debra L. Calais, CPA
Assistant Vice President for Financial Services

Attachment

cc: David Schultz
Director, Sponsored Programs Finance Administration and Compliance

UNIVERSITY OF LOUISIANA AT LAFAYETTE
 CALCULATION OF FRINGE BENEFIT PERCENTAGE
 23 SEPTEMBER 2016

DESCRIPTION	ACTUAL 2015-2016	PROJECTED 2016-2017	PERCENTAGE 2016-2017
SALARY (ALL FUNDS):			
UNCLASSIFIED	91,677,975	101,114,929	
CLASSIFIED	19,441,057	16,391,534	
	\$ 111,119,032	\$ 117,506,463	
FRINGE BENEFITS (ALL FUNDS):			
RETIREMENT	\$ 30,461,460	\$ 32,452,833	60.11%
GROUP INSURANCE	15,668,255	17,397,355	32.23%
WORKERS' COMPENSATION	1,907,241	2,233,006	4.14%
UNEMPLOYMENT BENEFITS	73,404	73,404	0.14%
FICA	238,274	251,971	0.47%
MEDICARE INSURANCE	1,490,936	1,576,639	2.92%
TOTAL ESTIMATED FRINGE BENEFITS	\$ 49,839,570	\$ 53,985,208	100.00%
FRINGE BENEFITS PERCENTAGE	44.85%	45.94%	

MEMO:

LER CURRENT RATE = 35.80%
 TRS CURRENT RATE = 24.40%
 TRS OPTIONAL CURRENT RATE = 26.50%
 FICA/MDTX RATE = 7.65%

INCREASE (DECREASE)

LER (1.40)%
 TRS (0.90)%
 TRS OPTIONAL (.80)%
 MDTX RATE 0%