

YSU Fringe Benefit Chargeback Rates - FY 2019 Budget Planning

| ACCOUNT CODE | EMPLOYEE CLASSIFICATION | Budgeted Fringe Rates | Federal Grants FY 2019 Budgeted Fringe Rates |
|-----------------|---|-----------------------------|--|
| 601100 | Professor | 33% | 32% |
| 601200 | Associate Professor | 33% | 32% |
| 601300 | Assistant Professor | 33% | 32% |
| 601400 | Instructor | 33% | 32% |
| 601500 | Post Doctoral | 33% | 32% |
| 602100 | Summer School | 17% | 17% |
| 602200 | Faculty Overload | 17% | 17% |
| 602300 | Part Time Faculty | 20% | 20% |
| 602400 | Continuing Education Faculty | 17% | 17% |
| 602500 | Extended Teaching Service | 17% | 17% |
| 603100 | Professional & Admin. Full Time | 37% | 36% |
| 603200 | Professional & Admin. Part Time ($\geq .50$ FTE) | 37% | 36% |
| 603250 | Professional & Admin. Part Time ($< .50$ FTE) | 22% | 22% |
| 603300 | Classified Full Time | 40% | 39% |
| 603400 | Classified Part Time ($\geq .50$ FTE) | 40% | 39% |
| 603450 | Classified Part Time ($< .50$ FTE) | 37% | 37% |
| 604110 | Classified Temp Intermittent | 22% | 22% |
| 604210 | Classified-Overtime | 40% | 39% |
| 604310 | Supplementary Salaries | 17% | 17% |
| 604410 | Occasional Service Payment | 17% | 17% |
| 605100 | Graduate Assistants | 5% | 5% |
| 605300 | Graduate Assistant Interns | 5% | 5% |
| 605410 | Student Wages | 5% | 5% |
| 605430 | Research Assistants | 5% | 5% |
| 605510 | Task Based Stipends | 5% | 5% |
| 605600 | Ph.D. Assistantships | 5% | 5% |

Notes and assumptions:

1. Rates are based on a hindsight analysis of actual fringe benefit experience for the 12-month period ending 2/28/18. Expenses analyzed include STRS and OPERS retirement contributions, workers compensation insurance, healthcare coverage, employee parking, tuition remission, Medicare, life insurance, and other miscellaneous categories.