

MICHIGAN STATE UNIVERSITY

June 14, 2013

TO: Deans, Directors, Chairpersons and Executive Managers

FROM: Gregory J. Deppong, Controller

SUBJECT: FRINGE BENEFIT CHARGES FOR FISCAL YEAR 2013-14

Below are the specific identification (SI) fringe benefit charges that will be effective for payrolls after July 12, 2013.

Type of Employee - % of Employment	Annual Health/Dental/Rx (note 1)	FICA Social Security (note 2)	Retirement (note 3)	Miscellaneous (note 4)
Faculty/Staff - Full-time (90% or greater)	\$12,437	7.65%	10%	1.8%
Faculty/Staff - 75% time	\$9,328	7.65%	10%	1.8%
Faculty/Staff - 50% time	\$6,219	7.65%	10%	1.8%
Research Associates	\$6,165	7.65%	(note 5)	1.8%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - Full-time (90% or greater)	\$9,827	7.65%	n/a	1.8%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - 75% time	\$7,370	7.65%	n/a	1.8%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - 50% time	\$4,914	7.65%	n/a	1.8%
Temporary/on-call - less than 50%	\$0	7.65%	n/a	n/a



OFFICE OF THE CONTROLLER

Hannah Administration Bldg
426 Auditorium Rd Rm 305
East Lansing, MI
48824

517-355-5020
FAX: 517-432-5269
<http://ctrl.msu.edu>

Notes:

- 1) Health costs on base wages. Charged on all ELIGIBLE employees, regardless of participation.
- 2) Social Security @ 6.2% on all earnings types to maximum (\$113,700 for calendar year 2013), Medicare @ 1.45% on all earnings types.
- 3) Retirement on base wages and others per labor contracts. Charged on all PARTICIPATING employees.
- 4) Miscellaneous on base wages. Includes unemployment compensation, workers' compensation, long-term disability, longevity, life insurance, and employee tuition reimbursement. Please note that the miscellaneous rate has been decreased from 2% to 1.8% for the 2013-14 fiscal year.
- 5) For further information on Research Associates, the SI charging model, and web-based budgeting tools, please visit www.cga.msu.edu. Click on the "Pre-award" tab and choose "Fringe Benefit Information".
- 6) A reduced charge for health/dental/Rx charges (retiree costs eliminated) will be assessed on Lecturers, Assistant Instructors, Instructor/Interns, Instructor/Residents, Residents and Interns. In addition, these employees will be required to enroll in the retirement plan after 24 FTE months AND age 35.

This memorandum is available at <http://ctrl.msu.edu/COPayroll/Fringes.aspx>.