

# MICHIGAN STATE UNIVERSITY

June 8, 2012

TO: Deans, Directors, Chairpersons and Executive Managers  
 FROM: Gregory J. Deppong, Controller  
 SUBJECT: FRINGE BENEFIT CHARGES FOR 2012-2013

Below are the specific identification (SI) fringe benefit charges that will be effective for payrolls after June 29, 2012.

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%	2.0%
Faculty/Staff - 75% time	\$9,328	7.65%	10%	2.0%
Faculty/Staff - 50% time	\$6,219	7.65%	10%	2.0%
Research Associates	\$6,165	7.65%	(note 5)	2.0%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - Full-time (90% or greater)	\$9,827	7.65%	n/a	2.0%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - 75% time	\$7,370	7.65%	n/a	2.0%
Lecturer, Asst. Instructor, Instructor Resident, Instructor Intern, Resident & Intern (note 6) - 50% time	\$4,914	7.65%	n/a	2.0%
Temporary/on-call - less than 50%	\$0	7.65%	n/a	n/a



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#### 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 (\$110,100 for calendar year 2012), 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.
- 5) Please see the CGA website, [www.cga.msu.edu](http://www.cga.msu.edu) for more details on Research Associates. Click on the "Preamble" tab and choose Fringe Benefit Information.

FRINGE BENEFIT CHARGES  
2012-2013

- 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.

For more details on the specific identification model and web-based budgeting tools, please visit [www.cga.msu.edu](http://www.cga.msu.edu). Click on the "Preaward" tab, and choose Fringe Benefit Information.

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