

Louisiana State University Health Sciences Center - New Orleans
Fringe Benefit Rate Calculation

		FY 2024							
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	3.5%							3.5%
511100-511299	Retirement - Teachers	21.8%							21.8%
512000-513099	FICA	1.4%	4.0%	7.7%		4.5%	5.0%	1.5%	1.4%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	12.6%	9.5%				8.3%		
501700-502710	Terminal Leave	1.0%							
532402	Worker's Compensation	0.7%	0.7%	0.9%	0.7%	0.8%	0.6%		0.7%
	Total Fringe Benefit Rates	41.0%	14.2%	8.6%	0.7%	5.3%	13.9%	1.5%	27.4%

		FY 2023							
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	3.5%							3.5%
511100-511299	Retirement - Teachers	21.9%							21.9%
512000-513099	FICA	1.4%	3.7%	7.6%	0.1%	4.5%	4.8%	1.4%	1.4%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	12.5%	9.5%				13.7%		
501700-502710	Terminal Leave	1.0%							
532402	Worker's Compensation	0.7%	0.7%	0.9%	0.7%	0.7%	0.7%		0.7%
	Total Fringe Benefit Rates	41.0%	13.9%	8.5%	0.8%	5.2%	19.2%	1.4%	27.5%

		Change							
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	0.0%							0.0%
511100-511299	Retirement - Teachers	-0.1%							-0.1%
512000-513099	FICA	0.0%	0.3%	0.1%		0.0%	0.2%	0.1%	0.0%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	0.1%	0.0%	0.0%	0.0%		-5.4%		
501700-502710	Terminal Leave	0.0%							
532402	Worker's Compensation	0.0%	0.0%	0.0%	0.0%	0.1%	-0.1%		0.0%
	Total Fringe Benefit Rates	0.0%	0.3%	0.1%	0.0%	0.1%	-5.3%	0.1%	-0.1%