

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

		FY 2025								
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	3.0%							3.0%	
511100-511299	Retirement - Teachers	21.8%							21.8%	
512000-513099	FICA	1.6%	4.1%	7.6%		3.8%	3.7%	1.5%	1.6%	
511600	Deferred Compensation	0.0%								
514000	Unemployment	0.0%	0.0%	0.0%			0.0%			
515000	Group Health Insurance	12.8%	10.0%				5.0%			
501700-502710	Terminal Leave	1.1%								
532402	Worker's Compensation	0.7%	0.6%	0.9%	0.6%	0.6%	0.3%		0.7%	
	Total Fringe Benefit Rates	41.0%	14.7%	8.5%	0.6%	4.4%	9.0%	1.5%	27.0%	

		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%	0.0%	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%	

		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	-0.5%							-0.5%	
511100-511299	Retirement - Teachers	0.0%							0.0%	
512000-513099	FICA	0.2%	0.1%	-0.1%		-0.7%	-1.2%	0.1%	0.2%	
511600	Deferred Compensation	0.0%								
514000	Unemployment	0.0%	0.0%	0.0%			0.0%			
515000	Group Health Insurance	0.2%	0.5%	0.0%	0.0%		-3.3%			
501700-502710	Terminal Leave	0.1%								
532402	Worker's Compensation	0.0%	-0.1%	0.0%	-0.1%	-0.2%	-0.3%		0.0%	
	Total Fringe Benefit Rates	0.0%	0.5%	-0.1%	-0.1%	-0.9%	-4.9%	0.1%	-0.4%	