

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

FY 2020								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	4.6%						
511100-511299	Retirement - Teachers	22.9%						
512000-513099	FICA	1.4%	2.9%	7.7%		6.0%	4.0%	1.4%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.0%	0.0%	0.1%			0.1%	
515000	Group Health Insurance	12.5%	10.1%				13.2%	
501700-502710	Terminal Leave	1.0%						
532402	Worker's Compensation	0.6%	0.6%	0.8%	0.9%	0.7%	0.6%	
	<b>Total Fringe Benefit Rates</b>	<b>43.0%</b>	<b>13.6%</b>	<b>8.6%</b>	<b>0.9%</b>	<b>6.7%</b>	<b>17.9%</b>	<b>1.4%</b>

FY 2019								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	4.6%						
511100-511299	Retirement - Teachers	23.1%						
512000-513099	FICA	1.4%	2.5%	7.5%		6.9%	4.4%	1.4%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.1%	0.0%	0.1%			0.1%	
515000	Group Health Insurance	11.9%	10.5%				16.9%	
501700-502710	Terminal Leave	1.0%						
532402	Worker's Compensation	0.9%	0.9%	1.0%	1.1%	0.9%	1.0%	
	<b>Total Fringe Benefit Rates</b>	<b>43.0%</b>	<b>13.9%</b>	<b>8.6%</b>	<b>1.1%</b>	<b>7.8%</b>	<b>22.4%</b>	<b>1.4%</b>

Change								
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation
511000	Retirement - State	0.0%						
511100-511299	Retirement - Teachers	-0.2%						
512000-513099	FICA	0.0%	0.4%	0.2%		-0.9%	-0.4%	0.0%
511600	Deferred Compensation	0.0%						
514000	Unemployment	0.0%	0.0%	0.0%			0.0%	
515000	Group Health Insurance	0.6%	-0.4%	0.0%	0.0%		-3.7%	
501700-502710	Terminal Leave	0.0%						
532402	Worker's Compensation	-0.4%	-0.3%	-0.2%	-0.2%	-0.2%	-0.4%	
	<b>Total Fringe Benefit Rates</b>	<b>0.0%</b>	<b>-0.3%</b>	<b>0.0%</b>	<b>-0.2%</b>	<b>-1.1%</b>	<b>-4.5%</b>	<b>0.0%</b>