**Memorandum No. 2015-12 Exhibit B**

**2013-2014 Fringe Benefits Cost Recovery**

The following were originally published under **Memorandum No. 2013-16**

**Fringe Benefit Rates**

**Expenditure Fringe Benefit**

**Account Code Description Rate**

**50430**………………………………Unemployment compensation………..………………… 0.12%

**50471**………………………………Employer Share

SERS – Regular Employees…………………………… 54.71%

**50471**………………………………Employer Share

SERS – Hazardous Duty ………..…………………….. 58.95%

**50472**………………………………Employer Share

Alternate Retirement Plan………..…………………….. 11.20%

**50473**………………………………Employer Share

Teachers Retirement Plan………..…………………….. 51.92%

**50474**………………………………Employer Share

Judges/Compensation Commissioners

Retirement Plan………..………………………………. 56.66%

**Fringe Benefit Actual Cost**

**Expenditure Fringe Benefit**

**Account Code Description Actual Cost**

**50410**………………………………Employer Share Group Life Insurance…………….State Share Premium

**50420**………………………………Employer Share Medical, Dental

and Prescription Drug Coverage……………………State Share Premium

**50441**………………………………Employer Share FICA-Social Security State Share of Federal Tax

(Taxable wages up to the Federal Actual Cost calculated at

maximum limit)…………………………………… the rate of 6.2%

**50442**………………………………Employer Share FICA-Medicare State Share of Federal Tax

(Taxable wages, no Federal Actual Cost calculated at

maximum limit)…………………………………… the rate of 1.45%