**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%