

**CALIFORNIA STATE UNIVERSITY LONG BEACH AND RESEARCH FOUNDATION
OFFICE OF RESEARCH AND SPONSORED PROGRAMS**

SPONSORED PROGRAMS BUDGETING FOR FRINGE BENEFITS (FY 19-20)

Actual fringe benefit costs, by employee, are charged to sponsored agreements. However, because of the variances among individual costs for health plans, etc., ORSP provides a fringe benefit rate for “BUDGETING” proposals. These rates are composite rates and will, in most cases, provide an adequate benefits budget to cover actual benefits costs charged. (However, prior actual experience is the best indicator of future costs, so budgets may be modified based upon documentable/justifiable historical data.)

ORSP budgets employee fringe benefits based on the employer (Research Foundation or CSULB) and time base (a 100% time base = 40 hours per week). The budgeted rate for each time base includes the following components:

| | Research Foundation Employees | | | | CSULB Employees (Reimbursed) | | | | | |
|------------------------|---|---|---|--|--|------------------|--------------------|---------------|---------------|------------------------|
| | Temporary & Student Non-Benefitted | Part Time Regular (PTR) Benefitted | Full Time Regular (FTR) Benefitted | Additional Employment (Overload) | Tenure T. Track Faculty (includes FERP) | Lecturers | Staff / MPP | | | |
| | 0-74% Time Base | 50% - 70% Time Base | 75-100% Time Base | Faculty & CSULB Staff | (Per CSULB Budget Office, 07/01/2019) | | | | | |
| | 20 hrs. max/wk: Student Employee 28 hrs max/wk: Temporary Employee | 20-28 hrs./wk | 30-40 hrs/wk (Plus Grandfathered Benefitted PTR Staff) | (Max. 125% between University and all Auxiliaries) | | | | | | |
| FICA | 6.20% | 6.20% | 6.20% | 6.20% | | | | | | |
| Medicare | 1.45% | 1.45% | 1.45% | 1.45% | | | | | | |
| Workers Comp | 3.03% | 1.50% | 1.50% | 1.20% | | | | | | |
| Pension | | 10.00% | 10% | | | | | | | |
| **Health Ins | | | 22% | | | | | | | |
| Pooled Benefits | | 24.70% | 24.70% | | | | | | | |
| TOTAL | 10.68% | 43.85% | 65.85% | 8.85% | | | | 49.66% | 45.53% | 59.46% / 56.66% |

Fringe benefits must be budgeted in all employment categories. Student assistants and temporary non-benefitted employees should be budgeted using the figures noted in the 0 - 74% Time Base column (regardless of actual time base). Students employed by the Research Foundation are **NOT** FICA exempt, per the IRS.

Sponsored programs are charged the actual cost of the following fringe benefit components: FICA, Medicare, Pension and Health Insurance. Charges for Workers’ Compensation premiums are based on classification codes associated with each position. Charges to sponsored programs for Pooled Benefits are broken down for budgeting purposes as State Unemployment Insurance (SUI), VAC/OPA, and Retiree Medical Liability. Benefit costs for CSULB (reimbursed) employees are based on rates provided by the CSULB budget office. Please contact the Grants and Contracts Administrator for your project or the Pre Award Specialist in ORSP for clarification on the table above, as necessary.

Regular CSULB Research Foundation employees participate in pension after two (2) years of continuous service in an eligible category with the CSULB Research Foundation. Prior service within the CSU system is recognized for pension purposes if it occurred within the twelve (12) months prior to the employee’s appointment with CSULB Research Foundation.

The rates quoted herein represent budgeted figures only. *The various fringe benefit budget components may change periodically throughout the year; and this information will be updated.*

NOTE: Health Insurance costs may vary greatly across programs or centers based on the selection of coverage chosen by each employee in that unit.