



UNIVERSITY OF
SOUTH CAROLINA

June 28, 2010

Memorandum

PAYROLL DEPARTMENT

RECEIVED
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Budget Office

To: Vice Presidents
Chancellors
Deans
Department Heads

From: Pamala T. Cope *PTC*
Director of Payroll

Subject: Fringe Benefit Rates Effective July 1, 2010

The following fringe benefit rates will be in effect for the first half of fiscal year 2010-2011 beginning July 1, 2010. The first table outlines each individual fringe rate. The second table is a summary of the total fringe rates based on the employment type. You will be advised of any changes in the rates listed below.

Fringes and Rates Effective July 1, 2010

South Carolina Retirement	13.14 %
South Carolina Retirement – Group Life	0.15 %
Police Officers Retirement	15.03 %
Police Officers Retirement – Group Life	0.20 %
Police Officers Retirement – Accidental Death	0.20 %
FICA- Employer	
1/1/2010 – 12/31/2010	
A. Social Security up to a Salary Base of \$106,800	6.20 %
B. Medicare – unlimited salary base	1.45 %
Unemployment Compensation	0.15 %
Workers Compensation	1.10 %

Dental Insurance - per covered employee \$11.71 per month

Health Insurance
Effective 7/1/2010 – 12/31/2010

<u>Coverage Type</u>	<u>All Health Plans</u>
Employee Only	\$264.46/ Month
Employee/Spouse	\$518.26/ Month
Employee/Child	\$372.70/ Month
Full Family	\$606.12/ Month

Total Fringe Rates Effective July 1, 2010

Permanent Employees

Members of SC Retirement System

22.19 % of total salary plus health and dental insurance.
(See schedule on page one for individual fringes)

Members of Police Officers Retirement System

24.33 % of total salary plus health and dental insurance.
(See schedule on page one for individual fringes)

TERI Employees

22.19 % of total salary plus health and dental insurance.
(See schedule on page one for individual fringes)

Temporary /TFAC Employees

Members of SC Retirement System (includes SCRS Retirees) 22.19 % of Total Salary

Fringes includes:

South Carolina Retirement

South Carolina Retirement – Group Life

FICA- Employer

A. Social Security

B. Medicare

Workers Compensation

Unemployment Compensation

Members of Police Officers Retirement

24.33 % of Total Salary

Fringes includes:

Police Officers Retirement

Police Officers Retirement – Group Life

Police Officers Retirement – Accidental Death

FICA- Employer

A. Social Security

B. Medicare

Workers Compensation

Unemployment Compensation

Non-members of SC Retirement System

8.90 % of Total Salary

Fringes includes:

FICA- Employer

A. Social Security

B. Medicare

Workers Compensation

Unemployment Compensation

Student Employees

1.10 % of Total Salary

Includes Worker's Compensation only