



# CALIFORNIA STATE UNIVERSITY, FULLERTON

## Resource Planning and Analysis

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**Date:** July 14, 2017

**To:** Auxiliary Organization/Enterprise Financial Managers  
Division Budget Officers

**From:** Laleh B. Graylee *LBG*  
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**Subject:** 2017/18 Benefits Billing Rates

State policy requires agencies to recover full costs whenever goods or services are provided to other agencies or Funds. This policy, which applies to all departments regardless of funding sources, is to be followed in all cases except where statute prohibits full cost recovery. Full cost of goods or services includes all costs attributable to the activity, plus a fair share of indirect costs that can be ascribed reasonably to the goods or services provided.

The following table lists the 2017/18 Benefits Billing Rates to be used as a percentage of an employee's salary or wages. Most CSUF employees are classified in the Miscellaneous Tier I Category, so using the Tier I retirement rate the overall benefits rate to be applied to 2017/18 fiscal year will be 62.253%.

### 2017/18 Benefits Billing Rates

<u>Retirement</u>	
State Peace Officer Firefighter – Unit 8	44.245%
State Peace Officer Firefighter – MPP Director & Lieutenants	44.245%
State Safety	20.584%
<b>State Miscellaneous – Tier I (all other CSU employees)</b>	<b>28.423%</b>
OASDI	6.20%
Medicare	1.45%
Health	21.54%
Vision	0.21%
Dental	2.07%
Long Term Disability	0.05%
Life Insurance	0.10%
Risk Management	2.21%
<b>Total (including Miscellaneous – Tier I Retirement)</b>	<b>62.253%</b>

If you have any questions, please feel free to contact me at ext. 4228.

Thank you.