



CALIFORNIA STATE UNIVERSITY, FULLERTON

Division of Administration and Finance

Budget Operations

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Date: July 29, 2009

To: Bill Dickerson
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From: Sarah Song
Director of Budget Operations

Subject: 2009/10 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 2009/10 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 2009/10 fiscal year will be 42.857%.

2009/10 Benefit Billing Rates

<u>Retirement</u>	
State Peace Officer Firefighter - Unit 8	33.848%
State Peace Officer Firefighter - MPP Director & Lieutenants	25.848%
State Miscellaneous - Tier 1 (all other CSU employees)	16.917%
OASDI	6.20%
Medicare	1.45%
Health	13.46%
Vision	0.20%
Dental	1.62%
Long Term Disability	0.07%
Life Insurance	0.15%
Risk Management	2.79%
Total (including Miscellaneous - Tier 1 Retirement)	42.857%

If you have any questions, please feel free to contact me at ext. 2304.

Thank you.

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