

### Fringe Benefits -- Rates for Budgeting (Revised 4/5/24)

<b>Chico State Fixed Fringe Benefits Rates - Fiscal Year</b>	23/24*	24/25	25/26	26/27	27/28	28/29
Faculty & Staff Reimbursed Time (RT) benefits rates:	57.25%	56.57%	57.58%	58.59%	59.61%	60.62%
Faculty & Staff Additional Employment (AE) benefits rates:	8.80%	8.81%	8.82%	8.83%	8.84%	8.84%
Faculty Early Retirement Program (FERP) only benefit rates:	2.85%	2.69%	2.70%	2.72%	2.73%	2.74%

<b>Chico State Enterprises Fixed Fringe Benefits Rates - Fiscal Year</b>	23/24	24/25	25/26	26/27	27/28	28/29
Chico State Enterprises Staff - Cycle 1 (fully benefited)	49.00%	49.25%	49.49%	49.74%	49.99%	50.24%
Chico State Enterprises Staff - Cycle 2 (non-benefited, <i>including students</i> )	8.80%	8.81%	8.82%	8.83%	8.84%	8.84%

Chico State Enterprises fringe benefits for **fully-benefited employees** working on grants and contracts are charged at a fixed rate of salaries and wages as enumerated above. Fringe benefits included in this rate are: FICA (Social Security, Medicare), State Unemployment Insurance, Workers Compensation, Health/Dental/Vision Insurance, Life/Long-term Disability Insurance, Retirement benefits, Vacation accruals, Vacation Pay, Holiday Pay, and Sick Leave.

The fringe benefit rate for **non-benefited employees** are charged at a fixed rate of salaries and wages as enumerated above. Fringe benefits for non-benefited employees includes: FICA (Social Security, Medicare), State Unemployment Insurance, Workers Compensation, and Sick Leave pay.

Note regarding Chico State Enterprises employees: Chico State Enterprises negotiates the fixed fringe rates with the Department of Health and Human Services (DHHS) to be applied to regular benefited wages for all Chico State Enterprises activities. These rates are recalculated each year by CSE, using carefully researched methodology and based on analysis of all payroll costs. These fixed rates enable Chico State Enterprises to charge as close to actual expenses as possible and to stabilize its employee charges to governmental grants and contracts. The rates as represented above are in effect pending renegotiation with DHHS.

\*unchanged

	<b>Actual Rates</b>
	<b>Estimated Rates</b>