



NEW YORK STATE  
**Unified Court System**

HONORABLE LAWRENCE K. MARKS  
ADMINISTRATIVE DIRECTOR

RONALD P. YOUNKINS, ESQ.  
CHIEF OF OPERATIONS

OFFICE OF COURT ADMINISTRATION

MAUREEN H. McALARY  
ACTING BUDGET DIRECTOR, DIVISION OF FINANCIAL MANAGEMENT

## **Division of Financial Management**

**DFM Bulletin**

**Number 1005**

**June 22, 2010**

TO : Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2010-11 Fringe Benefit Assessment Rates

*\* This supersedes DFM Bulletin number 0905 dated April 28, 2009.*

Attached is a copy of OSC Accounting Bulletin A-616 dated June 21, 2010. This bulletin promulgates the fringe benefit assessment rates applicable for fiscal year 2010-11 and establishes special procedures for the recovery of fringe benefit-related personal service costs.

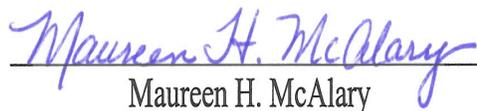
The payment of the Judiciary's fringe benefit expenses is coordinated centrally by the Division of Human Resources-Employee Benefits, Labor Relations, and the Office of Administrative Services, so procedures relative to fringe benefit and indirect cost recovery are not applicable to individual UCS district/administrative offices.

The Federal and Non-Federal Funds fringe benefit rate assessments included in Bulletin A-616, for: 1) health insurance; 2) pension; 3) social security; 4) employee benefit funds, and 5) dental insurance should be incorporated, as appropriate, into any fiscal year 2010-11 contract or other service agreement which includes provisions for the recoupment of State fringe benefit costs.

<b>Fringe Benefit Components Fiscal Year 2010-11</b>	<b>Federal Funds</b>	<b>Non-Federal Funds</b>
Health Insurance	21.63%	23.27%
Pensions	10.17%	12.78%
Social Security	7.62%	7.76%
Employee Benefit Funds	1.38%	1.19%
Dental Insurance	0.48%	0.55%
<b>Total UCS Fringe Benefit Rate</b>	<b>41.28%</b>	<b>45.55%</b>

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the administration of, or the monitoring of internal controls relating to, UCS personal service contracts which may include a fringe benefit component.

NYS UNIFIED COURT SYSTEM  
FOR ADMINISTRATIVE  
PURPOSES ONLY

  
Maureen H. McAlary