



NEW YORK STATE
Unified Court System

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TO : Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2014-15 Fringe Benefit Assessment Rates

** This supersedes DFM Bulletin number 1203 dated June 21, 2012.*

[OSC Operational Advisory #5](#) dated May 22, 2014, promulgates the fringe benefit assessment rates found in the Guide to Financial Operations Chapter VII.9 applicable for fiscal year 2014-15 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; therefore, 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 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 2014-15 contract or other service agreement which includes provisions for the recoupment of State fringe benefit costs.

Fringe Benefit Components Fiscal Year 2014-15	Federal Funds	Non-Federal Funds
Health Insurance	24.23%	26.10%
Pensions	15.79%	17.52%
Social Security	7.45%	7.50%
Employee Benefit Funds	0.89%	1.10%
Dental Insurance	0.35%	0.43%
Total UCS Fringe Benefit Rate	48.71%	52.65%

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.

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