



NEW YORK STATE  
**Unified Court System**

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## Division of Financial Management

DFM Bulletin

Number 1506

April 14, 2015

TO: Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2015-16 Fringe Benefit Assessment Rates

*\* This supersedes DFM Bulletin number 1406 dated May 27, 2014.*

[OSC Operational Advisory #5](#), dated April 7, 2015, promulgates the fringe benefit assessment rates found in the Guide to Financial Operations Chapter VII.9 applicable for fiscal year 2015-16 and establishes special procedures for the recovery of fringe benefit-related personal service costs.

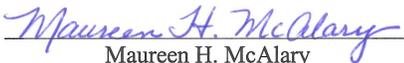
The payment of the Judiciary's fringe benefit expenses is coordinated centrally; therefore, procedures relative to fringe benefit and indirect cost recovery are not applicable to individual UCS district/administrative offices.

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 2015-16 contract or other service agreement which includes provisions for the recoupment of State fringe benefit costs.

<b>Fringe Benefit Components Fiscal Year 2015-16</b>	<b>Federal Funds</b>	<b>Non-Federal Funds</b>
Health Insurance	25.16%	26.52%
Pensions	15.84%	16.73%
Social Security	7.41%	7.46%
Employee Benefit Funds	0.92%	1.06%
Dental Insurance	0.39%	0.47%
<b>Total UCS Fringe Benefit Rate</b>	<b>49.72%</b>	<b>52.24%</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

  
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