

## University of South Carolina Fringe Benefit Rates

### Fringe Benefits (Effective 01/01/19 - 06/30/19)

<b>A.</b>	State Retirement	20.61%
<b>B.</b>	FICA (Social Security)	7.65%
<b>C.</b>	Unemployment Compensation	.01%
<b>D.</b>	Worker's Compensation	.55%
	Total	28.82%

### Calculation of Fringe Benefits

A. Faculty, Staff and Postdoctoral Associates	$(A+B+C+D) \times \text{Salary} + (E - \text{Health Insurance} \times \% \text{ EFFORT})$	$28.82\% \times \text{Salary} + \text{Health Insurance Calculation}$
B. Faculty Summer Salary Only	$(A+B+C+D) \times \text{Salary}$	$28.82\% \times \text{Salary}$
C. TERI Employees	$(A+B+C+D) \times \text{Salary} + (E - \text{Health Insurance} \times \% \text{ EFFORT or person-months EFFORT})$	$28.82\% \times \text{Salary} + \text{Health Insurance Calculation}$
D. Students - Graduate and Undergraduate when enrolled and regularly attending classes	$(D) \times \text{Salary}$	$.55\% \times \text{Salary}$
E. Temporary Help*, Unclassified, Students during summer (when not enrolled and attending classes)	$(B+C+D) \times \text{Salary}$	$8.21\% \times \text{Salary}$

**\*Temporary Help (non-student) may elect to participate in the SC Retirement System.**

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### Health Insurance - (all rates effective 01/01/2019 - 12/31/19)

#### Health insurance: twelve-month appointment

Coverage Type	State Health Plan	Dental	Total Per Month (12 mo. appt.)	Total Annual
Employee Only	\$ 406.24	\$ 13.48	\$ 419.72	\$ 5,037
Employee / Spouse	\$ 801.22	\$ 13.48	\$ 814.70	\$ 9,776
Employee / Child	\$ 621.60	\$ 13.48	\$ 635.08	\$ 7,621
Full Family	\$1,002.26	\$ 13.48	\$1,015.74	\$ 12,189

#### Health insurance: nine-month appointment

Coverage Type	Total / Month
Employee Only	\$ 559.63
Employee / Spouse	\$ 1,086.27
Employee / Child	\$ 846.77
Full Family	\$ 1,354.32