

Service Center Fringe Benefit Rates
 FY24 vs. FY23
 NC State University

Employee Type	UPPER LEDGER 3 BENEFIT RATE				LOWER LEDGER 3 BENEFIT RATE				LOWER LEDGER 4 BENEFIT RATE (16031)				LOWER LEDGER 4 BENEFIT RATE (16032)				LEDGER 5 BENEFIT RATE			
	PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance	
	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23	NEW 2023-24	OLD 2022-23
Full Time SPA/EPA TSERS >=.75 FTE and a 9 month or greater appointment	32.97%	32.25%	\$7557/year	\$7397/year	33.47%	32.85%	\$7557/year	\$7397/year	33.27%	32.75%	\$7557/year	\$7397/year	33.47%	32.90%	\$7557/year	\$7397/year	33.37%	32.55%	\$7557/year	\$7397/year
Full Time SPA/EPA Optional Retirement >=.75 FTE and a 9 month or greater appointment	22.04%	21.58%	\$7557/year	\$7397/year	22.54%	22.18%	\$7557/year	\$7397/year	22.34%	22.08%	\$7557/year	\$7397/year	22.54%	22.23%	\$7557/year	\$7397/year	22.44%	21.88%	\$7557/year	\$7397/year
Part Time/Permanent TSERS SPA/EPA <=.75 FTE	7.95%	7.75%	\$0/year	\$0/year	8.45%	8.35%	\$0/year	\$0/year	8.25%	8.25%	\$0/year	\$0/year	8.45%	8.40%	\$0/year	\$0/year	8.35%	8.05%	\$0/year	\$0/year
Post Doc-Eligible for Post Doc Health Insurance Plan >=.75 FTE	7.95%	7.75%	\$5594/year	\$4962/year	8.45%	8.35%	\$5594/year	\$4962/year	8.25%	8.25%	\$5594/year	\$4962/year	8.45%	8.40%	\$5594/year	\$4962/year	8.35%	8.05%	\$5594/year	\$4962/year
Post Doc-Not Eligible for Post Doc Health Insurance Plan <=.75 FTE	7.95%	7.75%	\$0/year	\$0/year	8.45%	8.35%	\$0/year	\$0/year	8.25%	8.25%	\$0/year	\$0/year	8.45%	8.40%	\$0/year	\$0/year	8.35%	8.05%	\$0/year	\$0/year
Graduate Student Employee -Eligible for GSSP Health Insurance Plan	7.95%	7.75%	\$3093/year	\$2957/year	8.45%	8.35%	\$3093/year	\$2957/year	8.25%	8.25%	\$3093/year	\$2957/year	8.45%	8.40%	\$3093/year	\$2957/year	8.35%	8.05%	\$3093/year	\$2957/year
Graduate Student Employee-Not Eligible for GSSP Health Insurance Plan	7.95%	7.75%	\$0/year	\$0/year	8.45%	8.35%	\$0/year	\$0/year	8.25%	8.25%	\$0/year	\$0/year	8.45%	8.40%	\$0/year	\$0/year	8.35%	8.05%	\$0/year	\$0/year
Graduate Student Employee-(Eligible for GSSP Health Plan, but Opted for ACA Health)	7.95%	7.75%	\$1918.56/year	\$1847.76/year	8.45%	8.35%	\$1918.56/year	\$1847.76/year	8.25%	8.25%	\$1918.56/year	\$1847.76/year	8.45%	8.40%	\$1918.56/year	\$1847.76/year	8.35%	8.05%	\$1918.56/year	\$1847.76/year
Other Temp-Eligible for ACA Health Insurance Plan >=.75 FTE* for 3 months or more AND employee opts for this ACA insurance coverage. *Eligibility for a new temp is .75 FTE or greater for 3 months or more	7.95%	7.75%	\$1918.56/year	\$1847.76/year	8.45%	8.35%	\$1918.56/year	\$1847.76/year	8.25%	8.25%	\$1918.56/year	\$1847.76/year	8.45%	8.40%	\$1918.56/year	\$1847.76/year	8.35%	8.05%	\$1918.56/year	\$1847.76/year
Other Temp- A)-Not Eligible for ACA Health Insurance (Employee is not >=.75 FTE* for 3 months or more) OR B)-Eligible for ACA Health Insurance Plan (Employee is >=.75FTE for 3 months or more BUT employee opts out of ACA Health Insurance) *Eligibility for a new temp is .75 FTE or greater for 3 months or more ---Keep in mind that FTE from all NCSU/UNC jobs have to be combined for eligibility	7.95%	7.75%	\$0/year	\$0/year	8.45%	8.35%	\$0/year	\$0/year	8.25%	8.25%	\$0/year	\$0/year	8.45%	8.40%	\$0/year	\$0/year	8.35%	8.05%	\$0/year	\$0/year