Memorandum

PAYROLL DEPARTMENT

To:
Vice Presidents
Chancellors
Deans
Department Heads

From:
Pamala T. Cope
Director of Payroll

Subject: Fringe Benefit Rates Effective July 1, 2010

The following fringe benefit rates will be in effect for the first half of fiscal year 2010-2011 beginning July 1, 2010. The first table outlines each individual fringe rate. The second table is a summary of the total fringe rates based on the employment type. You will be advised of any changes in the rates listed below.

Fringes and Rates Effective July 1, 2010

<table>
<thead>
<tr>
<th>Fringe Benefit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Carolina Retirement</td>
<td>13.14 %</td>
</tr>
<tr>
<td>South Carolina Retirement – Group Life</td>
<td>0.15 %</td>
</tr>
<tr>
<td>Police Officers Retirement</td>
<td>15.03 %</td>
</tr>
<tr>
<td>Police Officers Retirement – Group Life</td>
<td>0.20 %</td>
</tr>
<tr>
<td>Police Officers Retirement – Accidental Death</td>
<td>0.20 %</td>
</tr>
<tr>
<td>FICA- Employer</td>
<td></td>
</tr>
<tr>
<td>1/1/2010 – 12/31/2010</td>
<td></td>
</tr>
<tr>
<td>A. Social Security up to a Salary Base of $106,800</td>
<td>6.20 %</td>
</tr>
<tr>
<td>B. Medicare – unlimited salary base</td>
<td>1.45 %</td>
</tr>
<tr>
<td>Unemployment Compensation</td>
<td>0.15 %</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>1.10 %</td>
</tr>
<tr>
<td>Dental Insurance - per covered employee</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$11.71 per month</td>
</tr>
</tbody>
</table>

Health Insurance
Effective 7/1/2010 – 12/31/2010

<table>
<thead>
<tr>
<th>Coverage Type</th>
<th>All Health Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$264.46/ Month</td>
</tr>
<tr>
<td>Employee/Spouse</td>
<td>$518.26/ Month</td>
</tr>
<tr>
<td>Employee/Child</td>
<td>$372.70/ Month</td>
</tr>
<tr>
<td>Full Family</td>
<td>$606.12/ Month</td>
</tr>
</tbody>
</table>
Total Fringe Rates Effective July 1, 2010

Permanent Employees
Members of SC Retirement System
  22.19 % of total salary plus health and dental insurance.
  (See schedule on page one for individual fringes)

Members of Police Officers Retirement System
  24.33 % of total salary plus health and dental insurance.
  (See schedule on page one for individual fringes)

TERI Employees
  22.19 % of total salary plus health and dental insurance.
  (See schedule on page one for individual fringes)

Temporary /TFAC Employees

Members of SC Retirement System (includes SCRS Retirees) 22.19 % of Total Salary
  Fringes includes:
  South Carolina Retirement
  South Carolina Retirement – Group Life
  FICA- Employer
    A. Social Security
    B. Medicare
  Workers Compensation
  Unemployment Compensation

Members of Police Officers Retirement
  Fringes includes:
  Police Officers Retirement
  Police Officers Retirement – Group Life
  Police Officers Retirement – Accidental Death
  FICA- Employer
    A. Social Security
    B. Medicare
  Workers Compensation
  Unemployment Compensation

Non-members of SC Retirement System 8.90 % of Total Salary
  Fringes includes:
  FICA- Employer
    A. Social Security
    B. Medicare
  Workers Compensation
  Unemployment Compensation

Student Employees 1.10 % of Total Salary
  Includes Worker’s Compensation only