January 8, 2013

Memorandum

Payroll Department

To: Vice Presidents
Chancellors
Deans
Department Heads

From: Pamala T. Cope
Director of Payroll

Subject: Fringe Benefit Rates Effective January 1, 2013

The following fringe benefit rates will be in effect for the second half of fiscal year 2012-2013 beginning January 1, 2013. 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 January 1, 2013**

<table>
<thead>
<tr>
<th>Fringe Benefit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Carolina Retirement</td>
<td>15.00 %</td>
</tr>
<tr>
<td>South Carolina Retirement – Group Life</td>
<td>0.15 %</td>
</tr>
<tr>
<td>Police Officers Retirement</td>
<td>16.45 %</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>1/1/2013– 12/31/2013</td>
<td></td>
</tr>
<tr>
<td>A. Social Security up to a Salary Base of $113,700</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>0.10 %</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>0.55 %</td>
</tr>
</tbody>
</table>

Dental Insurance - per covered employee $11.72 per month

**Health Insurance**

Effective 1/1/2013– 12/31/2013

<table>
<thead>
<tr>
<th>Coverage Type</th>
<th>All Health Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$308.90/ Month</td>
</tr>
<tr>
<td>Employee/Spouse</td>
<td>$608.40/ Month</td>
</tr>
<tr>
<td>Employee/Child</td>
<td>$472.24/ Month</td>
</tr>
<tr>
<td>Full Family</td>
<td>$760.86/ Month</td>
</tr>
</tbody>
</table>
Total Fringe Rates Effective January 1, 2013

**Permanent Employees**

Members of SC Retirement System
23.45 % of total salary plus health and dental insurance.
(See schedule on page one for individual fringes)

Members of Police Officers Retirement System
25.15 % of total salary plus health and dental insurance.
(See schedule on page one for individual fringes)

**TERI Employees**

23.45 % 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) 23.45 % 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 25.15 % of Total Salary

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 8.30 % of Total Salary

Fringes includes:
FICA- Employer
A. Social Security
B. Medicare
Workers Compensation
Unemployment Compensation

**Student Employees** 0.55 % of Total Salary

Includes Worker’s Compensation only