

North Dakota State University

Policy Manual

SECTION 808 ALLOWABLE COST POLICIES – FRINGE BENEFITS

SOURCE: NDSU President

1. The term "fringe benefits" covers several costs which are incurred by the University in connection with employment of various classes of personnel. Fringe benefit costs relating to employees working on a sponsored agreement are charged to the sponsored agreement in direct proportion to the salary paid. The items included in the fringe benefit category are:

a) F.I.C.A. - "Social security" applies to all classes of employees except full-time graduate and undergraduate students.

b) TIAA-CREF - Applies to all benefitted employees in the 0000 through 3000 bands. The rate of university contribution varies with the length of participation in the plan.

c) State retirement - Applies to all benefitted employees eligible under Section 101 not covered by TIAA-CREF.

d) Unemployment compensation - Applies to all classes of employees except students.

e) Workmen's compensation - Applies to all classes of employees.

f) Disability insurance - Applies to all professional employees covered by TIAA.

g) Life insurance - Applies to all employees eligible under Section 101.

h) Health insurance - Applies to all employees eligible under Section 101 and Affordable Care Act (ACA) Eligible employees.

Contact the Office of Sponsored Programs Administration for the current fringe benefit rates when preparing proposal budgets.

HISTORY:

New July 1990

Amended April 1992

Amended August 2007

Housekeeping September 6, 2013

Housekeeping January 21, 2015