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Date: February 12, 2016

To: Jim Lynch, Associate Vice President for Treasury and Procurement Services, SW Finance Ops
Myron Dosch, Chief Financial Officer
Nichole Pittman, Chief Audit Executive, SW Audit and Consulting Services
Ardith Lynch, Chief Human Resources Officer, SW Human Resources
Lisa Molinar, Payroll and Benefit Accounting Director, SW Human Resources
Erika Van Flein, Director of Benefits, SW Human Resources
Carolyn Weaver, Director of HR User Services, SW Human Resources

From: Tanya Hollis, Director, SW Cost Analysis

Re: FY15 Fringe Benefit Incurred Cost Report

Attached is the FY15 Fringe Benefit actual rate analysis, including a copy of the submittal letter to our cognizant agency, the Office of Naval Research. The following table provides a summary of the final leave and staff benefit rates for FY15 with the negotiated rates presented for comparison purposes.

E-Class	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	<u>FY15 Negotiated Benefit Rates</u>	<u>FY15 Actual Benefit Rates</u>	<u>FY15 Negotiated Benefit Rates</u>	<u>FY15 Actual Benefit Rates</u>
NR	22.50%	22.66%	43.00%	43.43%
CR	21.80%	21.93%	47.60%	47.32%
XR	20.70%	21.45%	38.80%	39.50%
EX, FR	15.60%	17.22%	27.60%	26.31%
FN	0.80%	0.43%	27.60%	26.31%
F9	1.40%	1.86%	27.50%	26.61%
AR, A9	1.20%	1.59%	29.10%	27.82%
FT, FW	0.00%	0.00%	9.60%	9.06%
CT, GT, NT, ST, XT	0.00%	0.00%	8.60%	8.56%
NX, XX	19.90%	18.82%	22.80%	19.10%
GN, SN	0.00%	0.00%	0.00%	0.00%

(1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

(2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

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February 12, 2016

David Godfrey
Contracting Officer
Indirect Cost Branch
Office of Naval Research
875 N. Randolph St., Rm. 373
Code BD0242, Room 368
Arlington, VA 22203

RE: FY15 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2015 (one copy enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2014 through June 30, 2015. The certifications applicable to this final fringe benefit proposal are included as an attachment in the report. Based on my review, the report was prepared on a basis consistent with that of the prior year.

Please let me know if you have any questions or if you need additional information.

Sincerely,

Myron J. Dosch

MJD/tlh

Enclosure (1)

cc: Linda Shipp, DCAA, Pacific Branch (1 enclosure)
Nancy Machida, DCAA, Alaska Sub-Office (1 enclosure)
Sandra Thomson, ONR Seattle Regional Office (1 enclosure)

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2015



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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Certificate of Fringe Benefit Costs	
Certificate of Final Fringe Benefit Costs	

	E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
		Local 6070 Union			Executives & Nonunion		UAFU Union	Union & Nonunion	Temporary	Extended		
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>	<u>Facility</u>	<u>UNAC</u>	<u>Facility</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>	
FY15 Staff benefits wage base	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300	14,050,900	377,406,700	
Staff benefits:												
PERS	9,748,600	1,973,500	14,891,800	1,531,500	-	-	-	-	-	-	28,145,400	
TRS	-	-	-	697,000	2,832,500	1,227,400	-	-	-	-	4,756,900	
ORP-Tier 1	16,600	-	107,600	1,138,800	4,058,000	758,000	-	-	-	-	6,079,000	
ORP-Tier 2 and Tier 3	3,067,900	552,600	3,606,300	1,227,300	4,313,700	1,227,700	-	-	-	-	13,995,500	
UA pension	3,389,500	603,600	3,599,800	709,800	2,771,300	944,700	42,600	-	-	-	12,061,300	
Medicare & Social Security	941,400	175,500	1,258,800	409,600	1,233,300	365,200	1,294,500	1,491,700	74,300	-	7,244,300	
Health care	16,181,200	2,728,100	14,295,600	2,901,900	10,992,500	3,757,800	-	-	267,500	-	51,124,600	
Life insurance	56,200	9,300	49,600	10,100	38,000	14,000	-	-	-	-	177,200	
Long term disability	78,200	14,600	103,600	34,800	104,100	31,000	-	-	-	-	366,300	
Unemployment	95,500	17,900	126,600	42,500	127,200	37,900	25,700	27,900	1,500	-	502,700	
Workers' compensation	503,200	527,000	374,400	125,800	305,900	91,000	61,700	147,300	8,100	-	2,144,400	
Tuition remission	502,200	83,200	443,400	90,000	339,600	124,700	209,900	-	-	-	1,793,000	
Consulting/Other	100,600	18,800	133,400	44,800	134,000	39,900	27,100	29,500	1,600	-	529,700	
Labor relations	-	54,100	-	-	385,000	114,600	77,700	-	-	-	631,400	
Carryforward (over) under from FY13	(4,745,900)	(639,400)	(2,969,000)	(804,600)	(3,017,400)	(1,054,300)	(40,000)	37,200	(141,200)	-	(13,374,600)	
Total staff benefit costs	29,935,200	6,118,800	36,021,900	8,159,300	24,617,700	7,679,600	1,699,200	1,733,600	211,800	-	116,177,100	
Benefit rates:												
PERS	14.12%	15.28%	16.28%	4.98%							28,145,400	
TRS				2.27%	3.08%	4.48%					4,756,900	
ORP-Tier 1	0.02%		0.12%	3.70%	4.41%	2.77%					6,079,000	
ORP-Tier 2 and Tier 3	4.44%	4.28%	3.94%	3.99%	4.69%	4.48%					13,995,500	
UA pension	4.91%	4.67%	3.94%	2.31%	3.01%	3.45%	0.23%				12,061,300	
Medicare & Social Security	1.36%	1.36%	1.38%	1.33%	1.34%	1.33%	6.97%	7.37%	6.92%		7,244,300	
Health care	23.44%	21.12%	15.63%	9.44%	11.95%	13.72%			24.92%		51,124,600	
Life insurance	0.08%	0.07%	0.05%	0.03%	0.04%	0.05%					177,200	
Long term disability	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%					366,300	
Unemployment	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%		502,700	
Workers' compensation	0.73%	4.08%	0.41%	0.41%	0.33%	0.33%	0.33%	0.73%	0.75%		2,144,400	
Tuition remission	0.73%	0.64%	0.48%	0.29%	0.37%	0.46%	1.13%				1,793,000	
Consulting/Other	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%		529,700	
Labor relations		0.42%			0.42%	0.42%	0.42%				631,400	
Carryforward (over) under rate	(6.88%)	(4.95%)	(3.25%)	(2.62%)	(3.28%)	(3.85%)	(0.22%)	0.18%	(13.16%)		(13,374,600)	
Actual rates from HR system	43.35%	47.37%	39.38%	26.53%	26.76%	28.04%	9.15%	8.57%	19.72%		116,177,100	
Calculation of total carryforward:												
Recovery at actual HR rate	29,935,200	6,118,800	36,021,900	8,159,300	24,617,700	7,679,600	1,699,200	1,733,600	211,800	-	116,177,100	
Recovery at negotiated rate	29,678,400	6,148,000	35,493,600	8,484,400	25,287,800	7,968,500	1,781,900	1,739,600	244,700	-	116,826,900	
Calculated carryforward (over) under	256,800	(29,200)	528,300	(325,100)	(670,100)	(288,900)	(82,700)	(6,000)	(32,900)	-	(649,800)	
Misc recoveries & timing differences	52,400	(6,000)	107,700	(66,300)	(136,600)	(58,900)	(16,900)	(1,200)	(6,700)	-	(132,500)	
Adjustment to HR rates	0.08%	(0.05%)	0.12%	(0.22%)	(0.15%)	(0.22%)	(0.09%)	(0.01%)	(0.62%)			
Actual rates	43.43%	47.32%	39.50%	26.31%	26.61%	27.82%	9.06%	8.56%	19.10%			
Negotiated rates	43.00%	47.60%	38.80%	27.60%	27.50%	29.10%	9.60%	8.60%	22.80%			
Rate difference	0.43%	(0.28%)	0.70%	(1.29%)	(0.89%)	(1.28%)	(0.54%)	(0.04%)	(3.70%)			
Carryforward (over) under to FY17	309,200	(35,200)	636,000	(391,400)	(806,700)	(347,800)	(99,600)	(7,200)	(39,600)	-	(782,300)	
Federal participation:												
Federal benefit wage base	8,492,400	548,400	12,843,800	3,570,700	12,102,800	1,651,300	1,074,800	6,655,700	367,100	3,508,500	50,815,500	
Federal participation percentage	12.30%	4.25%	14.04%	11.62%	13.16%	6.03%	5.79%	32.90%	34.20%	24.97%		

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Actual Leave Benefit Rates
Year Ended June 30, 2015

E-Class	NR	CR Local 6070 Union	XR	EX , FR Executives & Nonunion	FN Nonunion	F9	AR, A9 UAFT Union	FT, FW Union & Nonunion	CT, GT, NT, ST, XT Temporary	NX, XX Extended Temporary	GN, SN Student	Total
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>	<u>Faculty (a)</u>	<u>Faculty (a)</u>	<u>UNAC</u>	<u>Faculty</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>			
FY15 Leave benefits wage base	55,088,000	10,179,200	75,172,700	22,981,100	4,045,100	87,936,500	26,960,600	18,306,300	19,127,300	885,500	13,957,200	334,639,500
Negotiated rates, FY15:												
Annual leave	9.17%	9.69%	9.63%	8.36%						11.87%		
Sick leave	5.74%	5.80%	4.97%	1.99%	0.80%	1.40%	1.20%			2.64%		
Holiday/Other leave	7.59%	6.31%	6.10%	5.25%						5.39%		
	22.50%	21.80%	20.70%	15.60%	0.80%	1.40%	1.20%			19.90%		
Annual leave costs:												
Usage	5,265,000	981,500	7,694,200	2,526,900	-	-	10,200	-	-	44,800	-	16,522,600
Reclassify ineligible job groups					(b)	(b)	(11,400)	(b)	(b)			(11,400)
Adjusted usage	5,265,000	981,500	7,694,200	2,526,900	-	-	(1,200)	-	-	44,800		16,511,200
HR actual rate	9.56%	9.64%	10.24%	11.00%			(0.00%)			5.06%		
Calculated recovery	5,051,600	986,400	7,239,100	1,921,200	-	-	-	-	-	105,100		15,303,400
Annual leave liability adjustment	(3,400)	5,600	(107,000)	180,000	-	-	(1,200)	-	-	(2,900)		71,100
Timing differences	13,900	2,700	20,000	5,300	-	-	-	-	-	300		42,200
Adjusted recovery	5,062,100	994,700	7,152,100	2,106,500	-	-	(1,200)	-	-	102,500		15,416,700
FY15 Under (over) recovery	202,900	(13,200)	542,100	420,400	-	-	-	-	-	(57,700)		1,094,500
FY13 Under (over) recovery	(153,800)	8,000	(230,700)	(241,400)	-	-	-	-	-	48,800	-	(569,100)
Carryforward to FY17	49,100	(5,200)	311,400	179,000	-	-	-	-	-	(8,900)		525,400
Sick leave costs:												
Usage	3,328,500	700,900	3,985,100	791,500	39,800	1,752,900	411,400	-	-	26,700	-	11,036,800
Reclassify ineligible job groups					-	18,700	20,100	-	-			38,800
Adjusted usage	3,328,500	700,900	3,985,100	791,500	39,800	1,771,600	431,500	-	-	26,700		11,075,600
HRS actual rate	6.04%	6.89%	5.30%	3.44%	0.98%	2.01%	1.60%			3.02%		
Calculated recovery	3,162,000	590,400	3,736,100	457,300	32,400	1,231,100	323,500	-	-	23,400		9,556,200
Timing differences	8,400	1,500	9,900	1,200	100	3,300	900	-	-	100		25,400
Adjusted recovery	3,170,400	591,900	3,746,000	458,500	32,500	1,234,400	324,400	-	-	23,500		9,581,600
FY15 Under (over) recovery	158,100	109,000	239,100	333,000	7,300	537,200	107,100	-	-	3,200		1,494,000
FY13 Under (over) recovery	(6,600)	(52,100)	82,100	(138,000)	(22,200)	(136,100)	(3,800)	-	-	2,100	-	(274,600)
Carryforward to FY17	151,500	56,900	321,200	195,000	(14,900)	401,100	103,300	-	-	5,300		1,219,400
Holiday/Other leave costs:												
Usage	4,183,400	611,000	4,647,800	1,259,700	-	18,700	8,700	-	-	43,400	-	10,772,700
Reclassify ineligible job groups		-			(b)	(18,700)	(8,700)	(b)	(b)			(27,400)
Adjusted usage	4,183,400	611,000	4,647,800	1,259,700	-	-	-	-	-	43,400	-	10,745,300
HRS actual rate	7.59%	6.00%	6.18%	5.48%						4.90%		
Calculated recovery	4,181,200	642,300	4,585,500	1,206,500	-	-	-	-	-	47,700		10,663,200
Timing differences	102,500	15,800	112,400	29,600	-	-	-	-	-	1,200		261,500
Adjusted recovery	4,283,700	658,100	4,697,900	1,236,100	-	-	-	-	-	48,900		10,924,700
FY15 Under (over) recovery	(100,300)	(47,100)	(50,100)	23,600	-	-	-	-	-	(5,500)	-	(179,400)
FY13 Under (over) recovery	(10,000)	8,800	(20,200)	(24,600)	-	-	-	-	-	(500)	-	(46,500)
Carryforward (over) under to FY17	(110,300)	(38,300)	(70,300)	(1,000)	-	-	-	-	-	(6,000)	-	(225,900)
Calculation of total carryforward:												
Combined HRS actual rate	23.19%	22.53%	21.72%	19.92%	0.98%	2.01%	1.60%			12.98%		
AL liability adj & timing differences	(0.22%)	(0.25%)	(0.05%)	(0.94%)						0.15%		
FY13 Under (over) recovery	(0.31%)	(0.35%)	(0.22%)	(1.76%)	(0.55%)	(0.15%)	(0.01%)			5.69%		
Total actual rates	22.66%	21.93%	21.45%	17.22%	0.43%	1.86%	1.59%			18.82%		
Negotiated rates	22.50%	21.80%	20.70%	15.60%	0.80%	1.40%	1.20%			19.90%		
Rate difference	0.16%	0.13%	0.75%	1.62%	(0.37%)	0.46%	0.39%			(1.08%)		
FY13 Total carryforward (over) under	(170,400)	(35,300)	(168,800)	(404,000)	(22,200)	(136,100)	(3,800)	-	-	50,400	-	(890,200)
Carryforward (over) under to FY17	90,300	13,400	562,300	373,000	(14,900)	401,100	103,300	-	-	(9,600)	-	1,518,900
Federal participation:												
Federal leave wage base	6,459,100	388,000	10,326,400	1,501,600	1,820,300	11,746,800	1,631,700	1,074,500	6,020,200	305,900	3,507,200	44,781,700
Federal participation percentage	11.73%	3.81%	13.74%	6.53%	45.00%	13.36%	6.05%	5.87%	31.47%	34.55%	25.13%	

(a) EX and FR e-classes are eligible for all leave benefits. E-class FN is eligible for only sick leave. These e-classes are pooled for the staff benefit calculation.

(b) Reclassify leave for faculty job groups to sick leave since a separate rate is not negotiated for these E-classes.

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Negotiated Fringe Benefit Rates
Year Ended June 30, 2015



Schedule 2

	E-Class	NR	CR Local 6070 Union	XR APT Exempt	EX, FR Executives & Nonunion Faculty (1)	FN Nonunion Faculty (1)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Union & Non-Union Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student
<u>Description</u>		<u>Classified</u>	<u>Classified</u>									
Leave benefit rates		22.50%	21.80%	20.70%	15.60%	0.80%	1.40%	1.20%	0.00%	0.00%	19.90%	0.00%
Staff benefit rates		43.00%	47.60%	38.80%	27.60%	27.60%	27.50%	29.10%	9.60%	8.60%	22.80%	0.00%

(1) E-classes EX and FR are eligible for all leave benefits. E-class FN is eligible for only sick leave. E-classes are recombined for staff benefit calculation.

Employee classes	NR	NR	CR	CR	XR	XR	EX, FN, FR	EX, FN, FR	F9	F9	AR, A9	AR, A9	FT, FW	FT, FW	CT, GT, NT, ST, XT	CT, GT, NT, ST, XT	NX, XX	NX, XX
Benefits:																		
PERS	13.15%	14.12%	14.93%	15.28%	16.25%	16.28%	4.69%	4.98%										
TRS							2.52%	2.27%	2.87%	3.08%	4.55%	4.48%						
ORP-Tier 1		0.02%			0.17%	0.12%	3.85%	3.70%	4.73%	4.41%	3.06%	2.77%						
ORP-Tier 2 & Tier 3	4.52%	4.44%	4.36%	4.28%	3.38%	3.94%	4.84%	3.99%	4.81%	4.69%	4.71%	4.48%						
UA pension	5.26%	4.91%	4.96%	4.67%	4.04%	3.94%	2.45%	2.31%	3.37%	3.01%	3.90%	3.45%	0.50%	0.23%				
Medicare/Social Security	1.31%	1.36%	1.28%	1.36%	1.31%	1.38%	1.23%	1.33%	1.29%	1.34%	1.29%	1.33%	6.94%	6.97%	7.26%	7.37%	7.19%	6.92%
Health care	22.99%	23.44%	20.80%	21.12%	15.34%	15.63%	9.27%	9.44%	11.76%	11.95%	13.27%	13.72%					26.88%	24.92%
Life insurance	0.08%	0.08%	0.07%	0.07%	0.05%	0.05%	0.03%	0.03%	0.04%	0.04%	0.05%	0.05%						
Long term disability	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%						
Unemployment	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%	0.19%	0.14%
Workers' compensation	0.89%	0.73%	4.54%	4.08%	0.50%	0.41%	0.50%	0.41%	0.44%	0.33%	0.44%	0.33%	0.44%	0.33%	0.80%	0.73%	0.80%	0.75%
Tuition remission	0.73%	0.73%	0.65%	0.64%	0.49%	0.48%	0.29%	0.29%	0.37%	0.37%	0.45%	0.46%	1.09%	1.13%				
Consulting/Other	0.18%	0.15%	0.18%	0.15%	0.17%	0.15%	0.15%	0.15%	0.16%	0.15%	0.16%	0.15%	0.13%	0.15%	0.13%	0.15%	0.19%	0.15%
Labor relations			0.48%	0.42%					0.48%	0.42%	0.48%	0.42%	0.48%	0.42%				
Carryforward (over) under	(6.45%)	(6.88%)	(4.98%)	(4.95%)	(3.22%)	(3.25%)	(2.54%)	(2.62%)	(3.16%)	(3.28%)	(3.61%)	(3.85%)	(0.21%)	(0.22%)	0.18%	0.18%	(12.43%)	(13.16%)
Rounding	0.04%		0.03%		0.02%		0.02%		0.04%		0.05%		0.04%		0.04%		(0.02%)	
Adjustment for timing		0.08%		(0.05%)		0.12%		(0.22%)		(0.15%)		(0.22%)		(0.09%)		(0.01%)		(0.62%)
Total	43.00%	43.43%	47.60%	47.32%	38.80%	39.50%	27.60%	26.31%	27.50%	26.61%	29.10%	27.82%	9.60%	9.06%	8.60%	8.56%	22.80%	19.10%

Ineligible benefit groups, GN and SN, are not shown and no staff benefit rate is negotiated for them.

<u>Key</u>	
	Benefit rates charged from FY15 Staff benefit projection
	Actual benefit rates incurred

University of Alaska
Fringe Benefit (Over) Under Recovery
Year Ended June 30, 2015

Schedule 4

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY13 Carryforward (over) under to FY15	(890,200)	(13,374,600)	(14,264,800)
FY15 Net activity	2,409,100	12,592,300	15,001,400
	<hr/>	<hr/>	<hr/>
FY15 Carryforward (over) under to FY17	1,518,900	(782,300)	736,600
FY14 Carryforward (over) under to FY16	(16,600)	(12,667,100)	(12,683,700)
	<hr/>	<hr/>	<hr/>
Net fund balance	<u>1,502,300</u>	<u>(13,449,400)</u>	<u>(11,947,100)</u>
Per Banner Finance (BFIN)			
	Leave 3,359,600	Staff Ben (13,449,400)	(10,089,800)
	CBU (1,857,200)	Health -	(1,857,200)
	<hr/>	<hr/>	<hr/>
	1,502,400	(13,449,400)	(11,947,000)
	<hr/>	<hr/>	<hr/>
Difference	(100) (a)	-	(100) (a)
	<hr/>	<hr/>	<hr/>
Adjusted BFIN	<u>1,502,300</u>	<u>(13,449,400)</u>	<u>(11,947,100)</u>

(a) immaterial variance due to rounding

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Fringe Benefit Costs and Recovery Summary
Year Ended June 30, 2015

Schedule 5

	<u>FY15 Actual</u>	<u>FY15 Projected</u>	<u>Variance</u>
Staff benefits:			
PERS	28,145,400	28,071,300	(74,100)
TRS	4,756,900	4,871,300	114,400
ORP	20,074,500	21,296,900	1,222,400
UA pension	12,061,300	13,470,300	1,409,000
Medicare & Social Security	7,244,300	7,249,100	4,800
Health care	51,124,600	52,092,200	967,600
Life insurance	177,200	176,000	(1,200)
Long term disability	366,300	379,000	12,700
Unemployment	502,700	708,500	205,800
Workers' compensation	2,144,400	2,671,600	527,200
Tuition remission	1,793,000	1,853,000	60,000
Consulting/Other	529,700	612,800	83,100
Labor relations	631,400	755,200	123,800
Retirement incentive program costs	-	-	-
Total benefit costs	129,551,700	134,207,200	4,655,500
Staff benefit recovery	(116,959,400)	(120,832,600)	(3,873,200)
Net (over) under recovery from FY15	12,592,300	13,374,600	782,300
Net carryforward (over) under from FY13	(13,374,600)	(13,374,600)	-
Staff benefit (over) under recovery carryforward to FY17	(782,300)	-	782,300
Leave benefits:			
Annual leave cost	16,522,600	16,348,600	(174,000)
Annual leave recovery	(15,416,700)	(15,779,500)	(362,800)
Annual leave (over) under recovery	1,105,900	569,100	(536,800)
Sick leave cost including UAFT bank	11,036,800	10,120,800	(916,000)
Sick leave recovery	(9,581,600)	(9,846,200)	(264,600)
Sick leave (over) under recovery	1,455,200	274,600	(1,180,600)
Holiday leave cost	10,772,700	11,090,200	317,500
Holiday leave recovery	(10,924,700)	(11,043,700)	(119,000)
Holiday leave (over) under recovery	(152,000)	46,500	198,500
Net (over) under recovery from FY15	2,409,100	890,200	(1,518,900)
Net carryforward (over) under from FY13	(890,200)	(890,200)	-
Leave benefit (over) under recovery carryforward to FY17	1,518,900	-	(1,518,900)

Note: Amounts have been rounded to the nearest hundred dollars

E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
		Local 6070 Union		Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended		
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC</u>	<u>Faculty</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>
FY15 Staff benefits wage base	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300	14,050,900	377,406,700
FY15 Average number of eligible employees	1,418	235	1,252	254	959	352	814		24		5,308
PERS:											
FY15 PERS-DB contribution rate	22.00%	22.00%	22.00%	22.00%							
FY15 PERS-DC contribution rate	6.88%	6.88%	6.88%	6.88%							
PERS-DB cost	8,143,600	1,666,600	14,066,900	1,531,500							25,408,600
PERS-DC cost	1,605,000	306,900	824,900	-							2,736,800
Net PERS cost	9,748,600	1,973,500	14,891,800	1,531,500							28,145,400
PERS rate	14.12%	15.28%	16.28%	4.98%							
TRS:											
FY15 TRS-DB contribution rate				12.56%	12.56%	12.56%					
FY15 TRS-DC contribution rate				9.04%	9.04%	9.04%					
TRS-DB cost				632,300	2,402,900	930,600					3,965,800
TRS-DC cost				64,700	429,600	296,800					791,100
Net TRS cost				697,000	2,832,500	1,227,400					4,756,900
TRS rate				2.27%	3.08%	4.48%					
ORP-Tier 1											
FY15 ORP-Tier 1 contribution rate	14.00%		14.00%	14.00%	14.00%	14.00%					
ORP-Tier 1 cost	16,600		107,600	1,138,800	4,058,000	758,000					6,079,000
ORP-Tier 1 rate	0.02%		0.12%	3.70%	4.41%	2.77%					
ORP-Tier 2 and Tier 3											
FY15 ORP-Tier 2 contribution rate				12.00%	12.00%	12.00%					
FY15 ORP-Tier 3 contribution rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 cost	1,700	-	8,400	61,500	268,900	27,800					368,300
ORP-Tier 3 cost	3,590,800	597,200	3,832,000	1,311,300	4,560,700	1,444,700					15,336,700
ORP forfeitures	(524,600)	(44,600)	(234,100)	(145,500)	(515,900)	(244,800)					(1,709,500)
Net ORP-Tier 2 and Tier 3 cost	3,067,900	552,600	3,606,300	1,227,300	4,313,700	1,227,700					13,995,500
ORP-Tier 2 and Tier 3 rate	4.44%	4.28%	3.94%	3.99%	4.69%	4.48%					
UA pension plan:											
FY15 Contribution rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension contribution	3,713,000	626,300	3,751,100	789,200	3,038,900	1,088,800	42,500				13,049,800
Pension plan administration cost	3,700	600	3,700	800	3,000	1,100	100				13,000
Pension forfeitures	(327,200)	(23,300)	(155,000)	(80,200)	(270,600)	(145,200)					(1,001,500)
Net pension cost	3,389,500	603,600	3,599,800	709,800	2,771,300	944,700	42,600				12,061,300
Pension rate	4.91%	4.67%	3.94%	2.31%	3.01%	3.45%	0.23%				
Medicare/Social Security:											
FY15 Contribution rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
FY15 Contribution rate - Social Security							6.20%	6.20%	6.20%		
Total contribution rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7.65%	7.65%	7.65%		
Medicare cost	941,400	175,500	1,258,800	409,600	1,233,300	365,200	267,600	285,900	14,200		4,951,500
Social Security cost	-	-	-	-	-	-	1,026,900	1,205,800	60,100		2,292,800
Net Medicare/Social Security cost	941,400	175,500	1,258,800	409,600	1,233,300	365,200	1,294,500	1,491,700	74,300		7,244,300
Medicare/Social Security rate	1.36%	1.36%	1.38%	1.33%	1.34%	1.33%	6.97%	7.37%	6.92%		
Health care:											
FY15 Average health care participants (a)	1,210	204	1,069	217	822	281			20		3,823
Health care costs (a)	19,999,900	3,371,900	17,669,300	3,586,800	13,586,700	4,644,600			330,600		63,189,800
Health care recoveries (a)	(3,818,700)	(643,800)	(3,373,700)	(684,900)	(2,594,200)	(886,800)			(63,100)		(12,065,200)
Health care cost net of recovery	16,181,200	2,728,100	14,295,600	2,901,900	10,992,500	3,757,800			267,500		51,124,600
Health care rate	23.44%	21.12%	15.63%	9.44%	11.95%	13.72%			24.92%		
Life insurance:											
FY15 Average number of eligible employees	1,418	235	1,252	254	959	352					4,470
Life insurance cost	56,200	9,300	49,600	10,100	38,000	14,000					177,200
Life insurance rate	0.08%	0.07%	0.05%	0.03%	0.04%	0.05%					

E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
		Local 6070 Union		Executives & Nonunion Faculty		UAFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	Total
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>		<u>UNAC</u>						
FY15 Staff benefits wage base	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300	14,050,900	377,406,700
FY15 Average number of eligible employees	1,418	235	1,252	254	959	352	814		24		5,308
Long-term disability insurance:											
LTD eligible wages	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000					323,493,000
LTD cost	78,200	14,600	103,600	34,800	104,100	31,000					366,300
LTD rate	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%					
Unemployment:											
Unemployment eligible wages	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300		363,355,800
Unemployment cost	95,500	17,900	126,600	42,500	127,200	37,900	25,700	27,900	1,500		502,700
Unemployment rate	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%		
Workers' compensation:											
				216,700		153,900			96,100		
Adjusted average annual claims	311,600	429,300	162,200	54,500	102,600	30,600	20,700	91,200	4,900		1,207,600
Percent to total	25.80%	35.55%	13.43%	4.51%	8.50%	2.53%	1.71%	7.55%	0.42%		100%
				17.94%		12.74%			7.97%		
Claims forecast allocated per claims percentage	363,500	500,900	189,200	63,500	119,800	35,600	24,100	106,400	5,900		1,408,900
Other costs allocated based on wage base	139,700	26,100	185,200	62,300	186,100	55,400	37,600	40,900	2,200		735,500
Net workers' compensation costs	503,200	527,000	374,400	125,800	305,900	91,000	61,700	147,300	8,100		2,144,400
Workers' compensation rate	0.73%	4.08%	0.41%	0.41%	0.33%	0.33%	0.33%	0.73%	0.75%		
Tuition remission:											
FY15 Average number of eligible employees	1,418	235	1,252	254	959	352	814				5,284
Tuition remission cost (b)	502,200	83,200	443,400	90,000	339,600	124,700	209,900				1,793,000
Tuition remission rate	0.73%	0.64%	0.48%	0.29%	0.37%	0.46%	1.13%				
Consulting/Other:											
Consulting/Other base	69,019,600	12,915,900	91,478,400	30,740,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300		363,355,800
Net Consulting/Other costs	100,600	18,800	133,400	44,800	134,000	39,900	27,100	29,500	1,600		529,700
Consulting/Other rate	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%		
Labor relations:											
Labor relations base		12,915,900			91,955,500	27,383,000	18,561,500				150,815,900
Labor relations cost		54,100			385,000	114,600	77,700				631,400
Labor relations rate		0.42%			0.42%	0.42%	0.42%				
Staff benefit carryforward:											
Carryforward (over) under from FY13 (c)	(4,745,900)	(639,400)	(2,969,000)	(804,600)	(3,017,400)	(1,054,300)	(40,000)	37,200	(141,200)		(13,374,600)
Carryforward (over) under rate	(6.88%)	(4.95%)	(3.25%)	(2.62%)	(3.28%)	(3.85%)	(0.22%)	0.18%	(13.16%)		

- (a) Participants are the average number of actual employees enrolled in one of the health care plans. Costs and recoveries are allocated to e-classes based on an average headcount of employee participants and Cobra participants.
- (b) Allocated to FT, FW e-classes based on their actual cost. Allocated remaining e-classes based on headcount.
- (c) Carryforward amounts are from the FY13 staff benefit incurred cost report.

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2015

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	(87,100)	Annual leave adjustment	
1815	Annual Leave-Taken	16,517,000	Annual leave usage	
1891	UAFFA Leave bank Transfer Out	2,000	Annual leave usage	
1892	UAFFA Leave Bank Transfer In	(2,000)	Annual leave usage	
1895	UAFFA Leave Bank usage	300	Annual leave usage	
1970	Staff Benefits Expense	(1,800)	Annual leave usage	16,428,400
1819	Post Employment Benefit Cost	129,900	Consulting/Other	
1924	Employee Flexible Spend.	(62,600)	Consulting/Other	
1931	Employee Assistance Program	105,500	Consulting/Other	
1950	Staff Benefits - Consulting	308,400	Consulting/Other	
1951	S/B Duplic & Office Costs	33,800	Consulting/Other	
1952	Staff Benefits - Travel	14,700	Consulting/Other	529,700
1905	Health Saving Account Fees	10,900	Health care	
1920	Health Claims	58,122,600	Health care	
1921	Health Program Fees	2,761,400	Health care	
1922	COBRA Outsourcing	11,500	Health care	
1923	Health Liability Adj	(392,000)	Health care	
1926	Health Insurance Premium	567,500	Health care	
1929	Wellness Program	2,107,900	Health care	
1973	COBRA/LWOP Health Payment	(185,800)	Health care	
1977	Spouse/Dependent Health	(4,974,600)	Health care	
1978	Employee Defined Contribution	(6,904,800)	Health care	51,124,600
1845	Holiday Leave Taken	10,238,300	Holiday/Other usage	
1853	Sikuliaq Leave Taken/Cash-In	199,700	Holiday/Other usage	
1855	Military Leave Taken	17,600	Holiday/Other usage	
1865	Jury Duty Taken	111,900	Holiday/Other usage	
1866	Jury Duty Pay Back	(11,400)	Holiday/Other usage	
1881	Local 6070 Leave Bank Transfer Out	43,800	Holiday/Other usage	
1882	Local 6070 Leave Bank Transfer In	(43,800)	Holiday/Other usage	
1885	Local 6070 Leave Bank Usage	15,500	Holiday/Other usage	10,571,600
1932	Labor Relations Expense	631,400	Labor relations	631,400
1925	Life Insurance	177,200	Life insurance	177,200
1935	Long Term Disability	366,300	Long term disability	366,300
1901	FICA (OASDI) UA Cost	2,292,800	Medicare/Social Security	
1902	Medicare UA Cost	4,951,500	Medicare/Social Security	7,244,300

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2015

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1912	ORP Retirement Benefit	21,784,100	ORP retirement benefit	
1913	ORP Forfeitures	(1,709,600)	ORP retirement benefit	20,074,500
1903	Pension Plan	13,049,800	Pension plan	
1904	Admin Cost Pension Plan	13,000	Pension plan	
1906	Pension Forfeitures	(1,001,500)	Pension plan	12,061,300
1915	Public Employees Retiremt	28,145,400	PERS retirement benefit	28,145,400
1812	Annual Leave Recovery	(15,322,500)	Recovery - annual leave	(15,322,500)
1842	Holiday Leave Recovery	(10,723,600)	Recovery - holiday/other	(10,723,600)
1832	Sick Leave Recovery	(9,566,200)	Recovery - sick leave	(9,566,200)
1972	Staff Benefit Recovery	(116,959,400)	Recovery - staff benefits	(116,959,400)
1831	Sick Leave Charge	(100)	Sick leave usage	
1835	Sick Leave Taken	10,990,300	Sick leave usage	
1836	Sick Leave Payback-W/C	(700)	Sick leave usage	
1871	UAFT Leave Bank Transfer Out	127,400	Sick leave usage	
1872	UAFT Leave Bank Transfer In	(127,400)	Sick leave usage	
1875	UAFT Leave Bank Usage	31,900	Sick leave usage	11,021,400
1910	Teachers Retirement Systm	4,756,900	TRS retirement benefit	4,756,900
1985	Employee Tuition Remission	1,793,000	Tuition remission	1,793,000
1940	Unemployment Compensation	502,700	Unemployment compensation	502,700
1930	Workers Compensation	2,144,400	Workers' compensation	2,144,400
Totals		15,001,400		15,001,400
				Net leave benefit activity 2,409,100
				Net staff benefit activity 12,592,300
				Total benefit activity 15,001,400

Note: Amounts have been rounded to the nearest hundred dollars

Year Ended June 30, 2015

Account Code	Account Code Title	Committed/Uncommitted Unrestricted Funds			Designated Funds	Auxiliary Funds	Restricted Funds	Plant Funds	Agency Funds	Total
		Fund 1	Fund 14	Fund 17	Fund 18	Fund 19	Fund 2 and 3	Fund 5	Fund 9	
1005	Construction Sal Transfer	5,054,000	-	32,900	-	-	-	-	-	5,086,900
1101	Faculty - UNAC Barg Unit < 12 month	69,421,300	1,971,300	70,500	241,000	1,000	14,313,100	42,700	100	86,061,000
1102	Faculty-UAFT Barg Unit < 12 month	22,615,600	16,600	3,900	-	-	1,483,900	-	-	24,120,000
1150	Faculty-Non-Barg Unit < 12 Month	1,600,800	21,000	1,100	-	-	2,133,200	-	-	3,756,100
1151	Faculty - Non-barg Unit - 12 month	6,169,200	207,500	30,400	-	-	1,099,900	-	-	7,507,000
1152	Faculty - UAFT Barg Unit - 12 Month	182,100	-	-	-	-	-	-	-	182,100
1201	Executive	14,123,700	141,900	64,300	-	-	795,100	-	-	15,125,000
1251	APT	53,038,900	973,100	4,861,500	17,700	2,311,700	14,316,300	386,400	38,300	75,943,900
1401	Classified (Non-exempt)	42,267,000	603,800	2,525,500	49,000	1,599,000	8,386,100	6,900	135,400	55,572,700
1501	Local 6070 Bargaining Unit	4,499,600	-	4,670,300	-	562,300	440,500	69,800	600	10,243,100
1601	Adjunct Faculty Bargaining Unit	13,658,000	-	-	-	-	557,100	2,200	-	14,217,300
1602	Adjunct Faculty Non-bargaining Unit	2,801,400	-	2,400	-	4,800	1,313,200	-	1,100	4,122,900
1611	Faculty-UNAC Summer Assign/Overload	3,355,400	13,700	-	-	-	1,424,500	-	-	4,793,600
1612	Faculty-UAFT Summer Assign Overload	2,611,500	-	13,200	-	-	484,900	-	-	3,109,600
1613	Faculty-Non-Barg.Summer Assign/Over	63,600	-	-	-	-	22,800	-	-	86,400
1615	APT Temporary	199,200	11,700	3,100	-	32,400	348,100	-	-	594,500
1617	APT Extended Temporary	59,500	-	900	-	1,800	13,800	7,200	-	83,200
1620	Classified (Non-Exempt) Temporary	5,252,300	71,300	510,100	16,200	421,000	5,347,600	100	39,500	11,658,100
1627	Classif (Non-exempt) Ext Temporary	370,900	8,200	16,600	-	16,200	385,600	1,000	-	798,500
1630	Local 6070 Union - Temporary	280,600	-	105,900	-	113,100	75,700	13,900	100	589,300
1640	Student Wages - Not Subject to FICA	4,698,100	1,100	239,800	-	657,900	735,700	1,200	235,900	6,569,700
1641	Student Wages - Subject to FICA	1,754,400	1,500	289,100	-	623,100	1,160,000	500	102,200	3,930,800
1643	Grad Student Wages-Not Sub to FICA	3,799,900	19,700	-	-	-	3,164,900	-	6,000	6,990,500
1644	Grad Student Wages - Subjec to FICA	408,300	13,700	3,500	-	-	2,030,100	-	-	2,455,600
1646	Student - CWS No FICA	122,000	-	-	-	12,400	412,900	-	2,400	549,700
1647	Student - CWS - Subject to FICA	7,600	-	-	-	-	86,300	-	-	93,900
1651	Overtime - Straight	673,200	200	432,100	-	49,300	777,300	200	3,900	1,936,200
1671	Overtime - Premium	337,400	100	216,300	-	24,600	388,600	100	1,900	969,000
1761	Awards	20,600	-	-	-	-	100	-	-	20,700
1765	Retirmt Incentive Bonus	(115,500)	-	-	-	-	-	-	-	(115,500)
Total labor per BFIN		259,330,600	4,076,400	14,093,400	323,900	6,430,600	61,697,300	532,200	567,400	347,051,800
1815	Annual Leave-Taken	-	-	-	16,517,000	-	-	-	-	16,517,000
1835	Sick Leave Taken	14,400	-	-	10,990,300	-	-	-	-	11,004,700
1845	Holiday Leave Taken	-	-	-	10,238,300	-	-	-	-	10,238,300
1853	Sikuliaq Leave Taken/Cash-In	-	-	-	199,700	-	-	-	-	199,700
1855	Military Leave Taken	-	-	-	17,600	-	-	-	-	17,600
1865	Jury Duty Taken	-	-	-	111,900	-	-	-	-	111,900
1875	UAFT Leave Bank Usage	-	-	-	31,900	-	-	-	-	31,900
1885	Local 6070 Leave Bank Usage	-	-	-	15,500	-	-	-	-	15,500
1895	UAFFA Leave Bank usage	-	-	-	300	-	-	-	-	300
Total leave taken per BFIN		14,400	-	-	38,122,500	-	-	-	-	38,136,900
Total labor & leave taken per BFIN		259,345,000	4,076,400	14,093,400	38,446,400	6,430,600	61,697,300	532,200	567,400	385,188,700

Note: Amounts have been rounded to the nearest hundred dollars

Earnings Code	Earnings Code Description	NR Classified	CR Local 6070 Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT,FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN,SN Student	Grand Total
10	Regular Pay	54,755,600	9,553,300	74,657,300	22,836,600	3,358,900	74,173,500	23,933,600	-	-	-	-	263,268,800
20	Temporary - Hourly	-	-	-	-	-	-	-	-	11,755,400	797,900	-	12,553,300
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	587,900	83,200	-	671,100
32	Temporary Faculty Pay	-	-	-	-	-	-	-	3,624,300	-	-	-	3,624,300
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	13,900,100	-	-	-	13,900,100
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	6,153,900	6,153,900
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	545,200	545,200
60	Stipend-Graduate	-	-	-	-	-	-	-	-	16,900	-	6,910,100	6,927,000
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	2,396,700	-	-	2,396,700
64	Resident Assist Ben-NonFica	-	-	-	-	-	-	-	-	-	-	213,400	213,400
65	Resident Assist Ben-Fica	-	-	-	-	-	-	-	-	12,000	-	-	12,000
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	3,910,000	-	-	3,910,000
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	109,400	-	-	109,400
105	L6070 Call-in Pay	-	152,000	-	-	-	-	-	-	100	-	-	152,100
110	L6070 Union Standby Pay	-	344,400	-	-	-	-	-	-	1,400	-	-	345,800
120	L6070 Supervisory Pay	-	12,900	-	-	-	-	-	-	-	-	-	12,900
139	Adjustment Units	-	300	2,400	7,900	2,000	203,600	73,700	-	44,300	-	-	334,200
140	Adjustment Hours	45,600	-	6,400	(20,900)	15,500	109,700	9,600	13,100	264,800	3,300	-	447,100
141	FT Adjustment	-	-	-	-	-	-	-	272,300	-	-	-	272,300
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	124,200	124,200
145	Regular Exempt Multiple PCN	-	-	13,700	-	-	-	-	-	-	-	-	13,700
146	FW Adjustment	-	-	-	-	-	-	-	185,000	-	-	-	185,000
147	Teaching Part-Time Hourly	-	-	-	-	-	-	-	289,000	-	-	-	289,000
150	Biweek Additional Staff Assign	-	-	41,700	12,200	-	-	-	-	-	-	-	53,900
155	Hourly Additional Assignment	25,000	-	5,300	-	-	-	-	-	-	-	-	30,300
200	Credit Biweekly Overload	-	-	-	9,000	7,600	523,000	735,200	-	-	-	-	1,274,800
230	Credit Biweekly Summer Assign	-	-	-	-	18,100	1,435,200	1,022,000	-	-	-	-	2,475,300
250	Non-Credit Biweekly Overload	-	-	-	23,100	18,300	415,900	268,900	-	-	-	-	726,200
280	Non-Credit Biweek Summer Assgn	-	-	-	-	266,300	2,052,900	908,300	-	-	-	-	3,227,500
285	Non-Credit Hourly Summer Assgn	-	-	-	-	-	-	(4,900)	-	-	-	-	(4,900)
290	Contract Extension	-	-	-	-	341,900	8,903,400	-	-	-	-	-	9,245,300
320	Shift Differential	70,200	27,600	-	-	-	-	-	-	1,800	-	-	99,600
350	Emergency/Oncall	35,200	-	-	-	-	-	-	-	-	-	-	35,200
460	L-Recognition Leave (UAF)	6,800	-	11,400	-	-	-	-	-	-	-	-	18,200
465	L-Administrative Leave	131,500	74,200	390,400	56,900	300	34,300	-	-	3,300	200	1,400	692,500
695	Retro Pay Individual	18,100	14,500	44,100	56,300	16,200	85,000	14,100	20,300	23,300	900	-	292,800
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	9,000	9,000
760	Piece Rate - \$10.30/Unit	-	-	-	-	-	-	100	2,200	-	-	-	2,300
Total general pay (leave benefit wage base)		55,088,000	10,179,200	75,172,700	22,981,100	4,045,100	87,936,500	26,960,600	18,306,300	19,127,300	885,500	13,957,200	334,639,500
300	Overtime Pay	852,800	311,400	-	-	-	-	-	-	591,800	7,500	-	1,763,500
301	Overtime-Premium Portion	426,400	155,700	-	-	-	-	-	-	295,900	3,800	-	881,800
302	Adjunct Hourly OT	-	-	-	-	-	-	-	154,900	-	-	-	154,900
303	Adjunct Hourly OT Premium	-	-	-	-	-	-	-	77,400	-	-	-	77,400
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	5,500	5,500
306	Student OT Premium FICA-Exempt	-	-	-	-	-	-	-	-	-	-	2,700	2,700
325	Shift Differential Overtime	100,000	11,600	-	-	-	-	-	-	5,800	-	-	117,400
Total overtime pay		1,379,200	478,700	-	-	-	-	-	232,300	893,500	11,300	8,200	3,003,200
11	Flat Amount Increase Payment	-	-	-	-	-	629,600	-	-	-	-	-	629,600
90	Sabbatical Pay	-	-	-	-	-	1,365,300	72,400	-	-	-	-	1,437,700
360	Department Chair	-	-	-	-	-	252,700	21,500	-	-	-	-	274,200
700	Award	15,000	500	7,000	500	-	11,900	1,500	1,000	200	-	2,300	39,900
710	Bonus	93,200	4,200	195,200	17,400	-	12,300	3,000	8,500	12,900	-	59,800	406,500
730	Flat Fee/Miscellaneous	1,600	100	397,100	10,000	-	1,500	500	9,400	193,700	300	400	614,600
731	FICA Exempt Flat Fee/Misc	-	-	-	-	-	-	-	-	-	-	22,300	22,300
735	Honoraria FICA Taxable	-	-	500	-	-	-	-	4,000	500	-	-	5,000
736	Honoraria Non-FICA Taxable	-	-	-	-	-	-	-	-	-	-	700	700
740	Housing	-	-	30,300	40,500	-	-	-	-	-	-	-	70,800
765	Pay in Lieu	47,800	34,100	114,900	18,400	10,100	514,500	-	-	-	-	-	739,800
Total misc. pay (no leave accrual)		157,600	38,900	745,000	86,800	10,100	2,787,800	98,900	22,900	207,300	300	85,500	4,241,100

Earnings Code	Earnings Code Description	NR Classified	CR Local 6070 Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT,FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN,SN Student	Grand Total
500	L-Annual Leave	4,546,600	844,400	6,485,300	2,003,600	-	-	10,200	-	-	37,700	-	13,927,800
501	Annual Leave Retro	300	400	14,900	17,300	-	-	-	-	-	100	-	33,000
506	Annual Leave - no doc	-	-	-	-	-	-	-	-	-	-	-	-
510	Annual Leave Payoff	438,700	51,700	652,900	346,700	-	-	-	-	-	5,700	-	1,495,700
515	L-Annual Leave Cash-In	273,200	84,700	534,000	155,300	-	-	-	-	-	-	-	1,047,200
516	Annual Leave Cash-In Retro	100	-	300	500	-	-	-	-	-	-	-	900
520	L-Terminal Annual Leave	6,100	300	6,800	3,500	-	-	-	-	-	1,300	-	18,000
	Total annual leave	5,265,000	981,500	7,694,200	2,526,900	-	-	10,200	-	-	44,800	-	16,522,600
550	L-Sick Leave	3,311,300	688,700	3,965,200	783,700	34,800	1,281,500	365,100	-	-	26,100	-	10,456,400
551	Sick Leave Retro	4,100	2,600	17,500	7,800	-	11,800	-	-	-	-	-	43,800
555	L-Terminal Sick Leave	12,800	9,600	2,400	-	-	243,900	-	-	-	600	-	269,300
556	Sick Leave - no doc	300	-	-	-	5,000	215,700	-	-	-	-	-	221,000
560	L-UAFT Disability Leave Bank	-	-	-	-	-	-	46,300	-	-	-	-	46,300
	Total sick leave	3,328,500	700,900	3,985,100	791,500	39,800	1,752,900	411,400	-	-	26,700	-	11,036,800
400	Holiday Leave	3,121,300	536,400	4,139,000	1,248,400	-	-	5,400	-	-	40,100	-	9,090,600
410	Holiday Worked Premium Pay	244,800	51,200	-	-	-	-	-	-	-	2,700	-	298,700
420	L-Personal Holiday Leave	513,700	-	-	-	-	-	-	-	-	-	-	513,700
421	Personal Holiday Retro	1,700	-	-	-	-	-	-	-	-	-	-	1,700
422	L- Personal Holiday Exempt	-	-	323,600	-	-	-	-	-	-	-	-	323,600
430	L-L6070 Business Leave Bank	-	15,500	-	-	-	-	-	-	-	-	-	15,500
431	L-L1324 Business Leave Bank	300	-	-	-	-	-	-	-	-	-	-	300
439	Misc Holiday Retro	2,100	600	4,100	4,000	-	1,800	1,400	-	-	600	-	14,600
440	L-Jury Duty Leave	44,900	7,300	30,200	6,500	-	16,900	1,900	-	-	-	-	107,700
450	L-Military Leave	7,200	-	9,600	800	-	-	-	-	-	-	-	17,600
625	L-Cruz Lv Take N-E (Sikuliaq)	231,800	-	-	-	-	-	-	-	-	-	-	231,800
626	L-Shore Lv Take N-E (Sikuliaq)	8,300	-	-	-	-	-	-	-	-	-	-	8,300
627	L-Cruz Lv Take E (Sikuliaq)	-	-	141,300	-	-	-	-	-	-	-	-	141,300
628	L-Shore Leav Cash In (Sikuliaq)	7,300	-	-	-	-	-	-	-	-	-	-	7,300
	Total holiday/other leave pay	4,183,400	611,000	4,647,800	1,259,700	-	18,700	8,700	-	-	43,400	-	10,772,700
Total wage and leave taken		69,401,700	12,990,200	92,244,800	27,646,000	4,095,000	92,495,900	27,489,800	18,561,500	20,228,100	1,012,000	14,050,900	380,215,900
Leave benefits wage base		55,088,000	10,179,200	75,172,700	22,981,100	4,045,100	87,936,500	26,960,600	18,306,300	19,127,300	885,500	13,957,200	334,639,500
Leave accrual rates		22.50%	21.80%	20.70%	15.60%	0.80%	1.40%	1.20%	0.00%	0.00%	19.90%	0.00%	
Wages plus leave accrual		67,482,800	12,398,300	90,733,400	26,566,200	4,077,500	89,167,700	27,284,100	18,306,300	19,127,200	1,061,700	13,957,200	334,639,500
Overtime pay		1,379,200	478,700	-	-	-	-	-	232,300	893,500	11,300	8,200	3,003,200
Misc. pay not subject to leave		157,600	38,900	745,000	86,800	10,100	2,787,800	98,900	22,900	207,300	300	85,500	4,241,100
Staff benefits wage base		69,019,600	12,915,900	91,478,400	26,653,000	4,087,600	91,955,500	27,383,000	18,561,500	20,228,000	1,073,300	14,050,900	377,406,700
													30,740,600

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Reconciliation of IRS Form 941 to Reported Wages
Year Ended June 30, 2015

Schedule 10

Wages subject to Federal Income tax reported on form 941:

July - September 2014	68,024,500
October - December 2014	97,525,500
January - March 2015	78,543,400
April - June 2015	88,298,200
Total wages subject to Federal Income tax reported on form 941	<u>332,391,600</u>

Employee wages from Banner Human Resources (BHR):

Plus wages not subject to Federal Income tax	46,730,700
Plus FY15 end of year accrued wages reported on FY16 IRS Form 941	14,569,900
Less FY14 beginning of year accrued wages reported on FY15 IRS Form 941	<u>(13,481,000)</u>
Total wages per payroll system for FY15	380,211,200
Difference between BHR total earnings & total wages per payroll system for FY15	6,200
BHR total earnings	<u>380,217,400</u>

Employee wages from Banner Finance (BFIN):

Plus employee wages from BFIN	(1,500)
Total wages and leave taken	<u><u>380,215,900</u></u>

Immaterial variance between FY15 IRS Form 941 wages and wages per Schedule 9

-

Reported wage per wage payment summary Schedule 9

380,215,900

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska

Schedule 11

Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)

Year Ended June 30, 2015

Total UA Payroll per BHR	380,217,400
Duplicate recording of "Construction" ¹	5,086,900
Labor and leave posted directly to BFIN	(115,300)
Subtotal	<u>385,189,000</u>
Unreconciled difference between BHR and BFIN	<u>(300)</u>
Total of labor and leave accounts per BFIN	<u><u>385,188,700</u></u>
Per BFIN	
Labor account codes	347,051,800
Leave taken account codes	<u>38,136,900</u>
Total per BFIN	<u><u>385,188,700</u></u>

¹ For reporting purposes, construction salaries are recorded to labor account codes and to Construction in Progress, acct code 9962. The net impact in the system is zero.

Note: Amounts have been rounded to the nearest hundred dollars

**The University of Alaska
Certificate of Fringe Benefit Costs**

**(2 CFR § 200, Uniform Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards (Uniform Guidance))**

This is to certify that to the best of my knowledge and belief:

1. I have reviewed the fringe benefit cost proposal submitted herewith;
2. All costs included in the proposal dated February 12, 2016 to establish fixed with carry-forward fringe benefit cost rates for the period beginning July 1, 2014 through June 30, 2015 are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.
3. This proposal does not include any costs which are unallowable under applicable cost principles such as (without limitation): public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and
4. All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

The University of Alaska
Institution


Myron J. Dosch

Chief Financial Officer
Title

February 12, 2016
Date of Execution

The University of Alaska
Certificate of Final Fringe Benefit Costs
(FAR 52.242-4)

This is to certify that I have reviewed this proposal to establish final fringe benefit cost rates and to the best of my knowledge and belief:

1. All costs included in this proposal dated February 12, 2016 to establish final fringe benefit cost rates for July 1, 2014 through June 30, 2015 are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final fringe benefit cost rates will apply, and
2. This proposal does not include any costs, which are unallowable under applicable cost principles of the FAR or its supplements.

The University of Alaska

Institution



Myron J. Dosch

Chief Financial Officer

Title

February 12, 2016

Date of Execution