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Cost Analysis
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Date: April 19, 2019

To: Beverly Cotton Shuford, Julie Queen, Michael Ciri, Myron Dosch

From: Tanya Hollis 

Re: FY20 Fringe Benefit Forward Pricing Proposal

Attached is the FY20 Fringe Benefit Forward Pricing Proposal Report submitted to UA's cognizant agency, Office of Naval Research (ONR). Although these rates have been submitted, they have not been audited. We anticipate receiving a provisional negotiated agreement from ONR in the near future, which may include adjustments to these rates. We will let you know of any such adjustments.

The following table summarizes the proposed fringe benefit rates for FY20 for the University of Alaska System. Also listed are the FY19 negotiated rates for comparison purposes. The primary factor impacting the rate increases is a reduction of the over-recovery that is built into the FY20 rates when compared to the FY19 rates.

E-Class	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	FY19	FY20	FY19	FY20
	Negotiated Benefit Rates	Proposed Benefit Rates	Negotiated Benefit Rates	Proposed Benefit Rates
NR	23.4%	22.0%	45.9%	48.7%
CR	22.7%	21.6%	39.8%	44.5%
XR	23.0%	22.6%	37.8%	40.7%
EX, FR	21.7%	20.4%	28.1%	26.2%
FN	7.0%	11.4%	28.1%	26.2%
F9	12.4%	18.4%	30.4%	29.8%
FT, FW	0.0%	0.0%	4.0%	10.9%
CT, GT, NT, ST, XT	0.0%	0.0%	6.5%	9.1%
NX, XX	1.4%	1.6%	22.3%	33.3%
GN, SN	0.0%	0.0%	0.0%	0.0%

(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.

cc: Nichole Pittman, Michelle Rizk, Keli McGee, Erika Van Flein, Tara Ferguson, Jason Theis, Kelly Thorngren, Julie Vigil, Debbie Carlson, Alesia Kruckenberg, Michelle Pope

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April 19, 2019

Ms. Sharon Gales
Office of Naval Research
Code BD0242, Rm. 1425
875 N. Randolph Street
Arlington, VA 22203-1995

RE: University of Alaska FY20 Fringe Benefit Forward Pricing Proposal

Dear Ms. Gales:

This memorandum and enclosed attachments represent the University of Alaska's proposal to establish fixed with carry-forward fringe benefit rates for the period of July 1, 2019 through June 30, 2020 (FY20).

The FY20 proposal includes the same fringe benefits as those included in recent fringe benefit forward pricing proposals. This proposal fully liquidates the FY18 staff benefit over recovery carry-forward of \$7,375,491 and the leave benefit under recovery carry-forward of \$2,891,222.

The following table summarizes the fringe benefit rates proposed for FY20 for the University of Alaska System. Also listed are the FY19 negotiated rates for comparison purposes.

	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	FY19	FY20	FY19	FY20
	Negotiated	Proposed	Negotiated	Proposed
<u>E-Class</u>	<u>Benefit Rates</u>	<u>Benefit Rates</u>	<u>Benefit Rates</u>	<u>Benefit Rates</u>
NR	23.4%	22.0%	45.9%	48.7%
CR	22.7%	21.6%	39.8%	44.5%
XR	23.0%	22.6%	37.8%	40.7%
EX, FR	21.7%	20.4%	28.1%	26.2%
FN	7.0%	11.4%	28.1%	26.2%
F9	12.4%	18.4%	30.4%	29.8%
FT, FW	0.0%	0.0%	4.0%	10.9%
CT, GT, NT, ST, XT	0.0%	0.0%	6.5%	9.1%
NX, XX	1.4%	1.6%	22.3%	33.3%

(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.

Ms. Gales
April 19, 2019
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We are seeking to have new rates in effect for our first payroll in July 2019. We appreciate any assistance you can provide to help complete negotiations prior to that time. In the event that a final agreement will not be likely by July 1, 2019, we request that these proposed rates be provisional rates. This would help avoid potential billing adjustments on activity between July 1 and the date of the final agreement. Please let me know if there is anything we can do to facilitate the audit and negotiation process.

Please contact me if you have any questions or if you need additional information. Thanks for your consideration of this proposal.

Sincerely,



Myron J. Dosch

MJD/TLH/sab

Attachment A – (3) Significant Assumptions
Attachment B – (4) Rate Schedules
Attachment C – (2) Certifications

cc: Brian Bradley, ONR (one copy)
Jonathon Wood, DCAA, Alaska Sub-Office (one copy)
Sandra Thomson, ONR Seattle Regional Office (one copy)

1. Wages for FY20 are based on updated estimates of projected FY19 wages and incremented for salary and grid increases and are rounded to the nearest dollar for projection purposes.

Annual salary and/or grid increases are projected for eligible e-classes as follows:

- Classified, exempt and non-exempt staff (e-classes NR, XR) – 0%
- Temporary exempt and non-exempt staff (e-classes NT, XT, NX, XX) – 0%
- Executive employees (e-classes EX) – 0%
- Non-union faculty (e-classes FR, FN) – 0%
- UNAC faculty (e-class F9) – 0%
- Adjunct faculty (e-classes FT, FW) – 0%
- Local 6070 Union employees (e-classes CR, CT) – 0%
- Student (e-classes ST, GT, SN, GN) – 0%

2. Leave usage is projected using adjusted average rates calculated by e-class. Use of adjusted average rates is intended to smooth individual year usage fluctuations. A three year average was used for all e-classes using FY17 and FY18 actual leave usage combined with FY19 estimated leave usage.
3. Beginning July 01, 2006, UA has two public employee retirement system (PERS) plans. The public employee retirement system defined benefit (PERS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees hired on July 1, 2006 or later may enroll in the public employee retirement system defined contribution (PERS-DC) plan.

Effective July 01, 2015, the non-exempt and exempt staff (e-classes NR, XR) employees and Local 6070 Union employees (e-class CR) are no longer eligible to participate in ORP Tier 3 retirement plan unless they were grandfathered in from previous employment. New employees will be eligible for PERS-DC with Pension.

Effective July 01, 2007, the PERS-DC employer contribution amount per employee, must calculate to at least the PERS-DB rate. The calculated contribution beyond the PERS-DC rate is applied to the State of Alaska PERS-DB unfunded liability. The PERS-DB and PERS-DC rates are 22.00% and 6.20% respectively; rates are established or projected by the State of Alaska, Division of Retirement.

Effective July 01, 2007, in addition to the minimum employer contribution for the PERS-DC plan, the statute also established a minimum PERS base salary for the UA System requiring the total fiscal year PERS covered wages to meet the FY08 Base Salary. The FY20 PERS covered wages were lower than the FY08 Base Salary, therefore, an additional contribution is calculated at the PERS-DB contribution rate.

Effective July 1, 2018, PERS-DC employer contributions are reduced due to PERS forfeitures. PERS forfeitures are the employer portion of forfeitures due to employees terminating before vesting in the PERS-DC plan. The forfeitures are allocated based on PERS-DC costs by e-class.

The FY20 estimated covered wages were calculated by multiplying the percentage of FY19 estimated earnings subject to this benefit by the FY20 projected staff benefit wage base. The FY20 projected contribution rates were applied to the FY20 estimated covered wages to project the FY20 employer contribution by e-class.

4. Beginning in July 01, 2006, UA has two teacher's retirement system (TRS) plans. The teacher's retirement system defined benefit (TRS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees with an original hire date of July 1, 2006 or later may enroll in the teacher's retirement system defined contribution (TRS-DC) plan or the optional retirement plan, ORP–Tier 3. Effective July 01, 2007, the TRS-DC employer contribution amount per employee, must calculate to at least the TRS-DB rate. The calculated contribution beyond the TRS-DC rate is applied to the State of Alaska TRS-DB unfunded liability. The TRS-DB and TRS-DC rates are 12.56% and 7.87% respectively; rates are established or projected by the State of Alaska, Division of Retirement.

Effective July 1, 2018, TRS-DC employer contributions are reduced due to TRS forfeitures. TRS forfeitures are the employer portion of forfeitures due to employees terminating before vesting in the TRS-DC plan. The forfeitures are allocated based on TRS-DC costs by e-class.

The FY20 estimated covered wages were calculated by multiplying the percentage of FY19 estimated earnings subject to this benefit by the FY20 projected staff benefit wage base. The FY20 projected contribution rates were applied to the FY20 estimated covered wages to project the FY20 employer contribution by e-class.
5. Effective July 01, 2006, UA has three separate optional retirement plans, ORP–Tier 1, ORP–Tier 2, and ORP–Tier 3. The ORP–Tier 1 plan is for eligible employees with an original hire date prior to July 1, 2005. The University Board of Regents established ORP–Tier 2, for eligible employees with an original hire date during FY06. The University Board of Regents also established a third optional retirement plan with an expanded employee eligibility criteria, ORP–Tier 3. It is available to all retirement eligible employees with an original hire date between July 1, 2006 and June 30, 2015. Effective July 01, 2015, non-exempt and exempt staff (e-classes NR, XR) employees and Local 6070 Union employees (e-class CR) can no longer elect to participate in ORP Tier 3 retirement plan unless they were grandfathered in from previous employment. The ORP–Tier 1 rate is 14.0%. The ORP–Tier 2 and ORP–Tier 3 rates are 12.0%.

The FY20 estimated covered wages were calculated by multiplying the percentage of FY19 estimated earnings subject to this benefit by the FY20 projected staff benefit wage base. The FY20 projected contribution rates were applied to the FY20 estimated covered wages to project the FY20 employer contribution by e-class.
6. Effective FY20, the maximum annual salary limit per Pension plan participant is projected to increase from \$42,000 to \$50,000 for regular employees. Pension costs are estimated at 7.65% of covered wages below \$50,000 for regular employees and \$132,900 for eligible adjunct faculty. Effective July 01, 2015, new employees electing PERS-DC and TRS-DC plans will be eligible for Pension.

The FY20 estimated covered wages were calculated by multiplying the percentage of FY19 estimated earnings subject to this benefit by the FY20 projected staff benefit wage base. The FY20 projected contribution rates were applied to the FY20 estimated covered wages to project the FY20 employer contribution by e-class.
7. Medicare costs are projected at 1.45% of covered wages for all employees hired after April 1986. Social security is estimated at 6.2% of covered wages below \$132,900 for adjunct faculty and temporary e-classes. All new adjunct faculty will contribute to social security, not pension.

The FY20 estimated covered wages were calculated by multiplying the percentage of FY18 earnings subject to this benefit by the FY20 projected staff benefit wage base. The FY19 contribution rates were applied to the FY20 estimated covered wages to project the FY20 employer contribution by e-class.

8. Health care costs are estimated at projected usage levels less projected recoveries. All benefit eligible e-classes pay for spouse/dependent health coverage if elected. The current plan offers employees flexible benefit options and matches the employee contributions with current year costs. Projected health care costs net of cobra recoveries are allocated to health care eligible e-classes based on projected plan participants, including Cobra, and excluding opt-outs. Employee and spouse/dependent recoveries are allocated to all projected health care eligible employees, including Cobra, and excluding opt-outs. Cobra recipients may use online wellness services; however, they are not eligible to receive the Wellness rebate.
9. Life insurance administrative costs are estimated at \$0.030/\$1,000 of the insured amount. Allocation to individual e-classes is based on the number of employee participants in each eligible e-class.
10. Long term disability insurance (LTD) costs are \$0.248 per \$100 of covered payroll. Benefits begin after a 90 day waiting period. LTD costs are allocated to e-classes prorata based on the staff benefit wage base.
11. Unemployment is projected using a four year average, excluding the low year. Allocated to e-classes prorata based on the staff benefit wage base.
12. The FY20 Worker's Compensation claim costs were projected using a ten year average of actual claims costs. The premiums are projected based on FY19 actual premiums. Additional operational costs and professional fees are projected based on salary increments and trend percentages. Workers' Compensation is allocated based on employee headcount.
13. Employee tuition remission costs are projected at the FY19 estimated usage level and adjusted for increases or decreases in tuition rates for FY20. Employee (excluding adjunct) projected tuition remission costs are allocated to applicable e-class pools based on the number of eligible employees. Adjunct projected tuition remission costs are allocated to that specific e-class.
14. Consulting and other costs are projected at the level forecasted by the respective program director. Employee Assistance Program (EAP) costs are allocated to health care eligible employees. Consulting and other projected costs are allocated to all e-classes (except GN, SN) prorata based on the staff benefit wage base.
15. Labor relations costs are projected at the level forecasted by the Statewide Controller's Office. They are allocated to the union e-classes prorata based on their staff benefit wage base.
16. FY20 staff benefit recovery carryforwards are reflected as calculated in the FY18 Fringe Benefit Incurred Cost Report.

University of Alaska
FY20 Staff Benefit Summary

Attachment B

	NR	CR	XR	EX, FR, FN Executive, Non-Union Faculty (12 mos)	F9	FT,FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
	Classified	Classified, AHECTE	APT Exempt		UNAC Faculty	Adjunct Faculty	Temporary/ FICA Student	Extended Temporary	Student	Total
Staff Benefit Base	56,031,541	12,163,163	88,531,864	28,967,001	110,546,501	16,390,267	12,988,759	5,857,097	11,297,287	342,773,480
Total Staff Benefit Pool	29,381,391	6,008,466	38,255,257	8,272,964	34,945,911	1,700,793	1,206,602	1,803,288	-	121,574,672
Base Rate (unrounded)	52.437235%	49.398878%	43.210721%	28.559960%	31.611956%	10.376847%	9.289586%	30.788085%	0.000000%	
FY18 Est. Carry-forward claimed in FY20 rates	(2,092,563)	(589,794)	(2,242,646)	(689,246)	(1,969,072)	84,839	(25,833)	148,824	-	(7,375,491)
Est Carry-forward claimed in FY20 rates	(2,092,563)	(589,794)	(2,242,646)	(689,246)	(1,969,072) *	84,839	(25,833)	148,824	-	(7,375,491)
Carry-forward Rate (unrounded)	(3.734616)%	(4.849018)%	(2.533151)%	(2.379418)%	(1.781216)%	0.517618%	(0.198887)%	2.540917%	0.000000%	
Staff Benefit Pool with Carry-forward	27,288,828	5,418,672	36,012,611	7,583,718	32,976,839	1,785,632	1,180,769	1,952,112	-	114,199,181
Allocation Base	56,031,541	12,163,163	88,531,864	28,967,001	110,546,501	16,390,267	12,988,759	5,857,097	11,297,287	342,773,480
Rate Including Carry-forward (unrounded)	48.702619%	44.549859%	40.677570%	26.180542%	29.830740%	10.894466%	9.090699%	33.329002%	0.000000%	
Proposed rate (rounded)	48.7%	44.5%	40.7%	26.2%	29.8%	10.9%	9.1%	33.3%	0.0%	
Federal Participation Percentage	10.66%	3.57%	14.97%	12.98%	10.65%	6.56%	28.93%	20.52%	22.44%	

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$(1,969,072) is the combined carry-forward total.

	NR	CR	XR	EX, FR, FN Executive, Non-Union Faculty (12 mos)	F9 UNAC Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary/ FICA Student	NX, XX Extended Temporary	GN, SN Student	Total
<u>Employee Category</u>	<u>Classified</u>	<u>Classified, AHECTE</u>	<u>APT Exempt</u>							
20 Proposed Staff Benefit Rate (unrounded)	48.702619%	44.549859%	40.677570%	26.180542%	29.830740%	10.894466%	9.090699%	33.329002%	0.000000%	
20 Actual Base	56,031,541	12,163,163	88,531,864	28,967,001	110,546,501	16,390,267	12,988,759	5,857,097	11,297,287	342,773,480
20 Recovery at Proposed Rate	27,288,828	5,418,672	36,012,611	7,583,718	32,976,839	1,785,632	1,180,769	1,952,112	-	114,199,181
18 Est Carry-forward proj to claim in FY20	(2,092,563)	(589,794)	(2,242,646)	(689,246)	(1,969,072) *	84,839	(25,833)	148,824	-	(7,375,491)
Est Carry-forward claimed in FY20	(2,092,563)	(589,794)	(2,242,646)	(689,246)	(1,969,072)	84,839	(25,833)	148,824	-	(7,375,491)
20 Recovery	29,381,391	6,008,466	38,255,257	8,272,964	34,945,911	1,700,793	1,206,602	1,803,288	-	121,574,672
20 Actual Costs	29,381,391	6,008,466	38,255,257	8,272,964	34,945,911	1,700,793	1,206,602	1,803,288	-	121,574,672
Variance	-	-	-	-	-	-	-	-	-	-
Federal Participation Percentage	10.66%	3.57%	14.97%	12.98%	10.65%	6.56%	28.93%	20.52%	22.44%	

() Denotes Over-Recovery

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$(1,969,072) is the combined carry-forward total.

	NR	CR	XR	EX, FR Executive, Non-Union Faculty (12 mos)	FN Non-Union Faculty (≤12 mos)	F9 UNAC Faculty	FT,FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary/ FICA Student	NX, XX Extended Temporary	GN, SN Student	Total
Leave Benefit Base	44,803,849	9,565,948	71,742,225	20,785,128	3,007,731	84,590,028	16,278,234	12,606,145	4,658,816	11,250,414	279,288,518
Annual Leave	4,278,768	890,590	7,432,495	2,253,108	-	-	-	-	-	-	14,854,961
Sick Leave	2,616,545	617,960	3,902,777	717,087	70,080	1,945,571	-	-	83,393	-	9,953,413
Holiday Leave	3,311,004	636,136	4,778,032	1,286,599	183,772	10,404,573	-	-	-	-	20,600,116
Total Leave Benefit Pool	10,206,317	2,144,686	16,113,304	4,256,794	253,852	12,350,144	-	-	83,393	-	45,408,490
Base Rate (unrounded)	22.780000%	22.420005%	22.460000%	20.479999%	8.439983%	14.600000%	0.000000%	0.000000%	1.790004%	0.000000%	
FY18 Carry-forward projected to claim in FY20 rates	(340,148)	(81,141)	64,874	(11,549)	89,001	3,179,522 *	-	-	(9,337)	-	2,891,222
Total FY18 Carry-forward claimed in FY20 rates	(340,148)	(81,141)	64,874	(11,549)	89,001	3,179,522	-	-	(9,337)	-	2,891,222
Carry-forward Rate (unrounded)	(0.759194)%	(0.848227)%	0.090427%	(0.055564)%	2.959074%	3.758743%	0.000000%	0.000000%	(0.200416)%	0.000000%	
Leave Benefit Pool with Carry-forward	9,866,169	2,063,545	16,178,178	4,245,245	342,853	15,529,666	-	-	74,056	-	48,299,712
Allocation Base	44,803,849	9,565,948	71,742,225	20,785,128	3,007,731	84,590,028	16,278,234	12,606,145	4,658,816	11,250,414	279,288,518
Rate Including Carry-forward (unrounded)	22.020807%	21.571777%	22.550427%	20.424435%	11.399058%	18.358743%	0.000000%	0.000000%	1.589588%	0.000000%	
Proposed Rate (rounded)	22.0%	21.6%	22.6%	20.4%	11.4%	18.4%	0.0%	0.0%	1.6%	0.0%	
Federal Participation Percentage	10.64%	3.08%	15.06%	8.00%	53.19%	10.16%	6.52%	29.04%	25.09%	22.53%	

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$3,179,522 is the combined carry-forward total.

	NR	CR	XR	EX, FR Executive, Non-Union Faculty (12 mos)	FN Non-Union Faculty (≤12 mos)	F9 UNAC Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary/ FICA Student	NX, XX Extended Temporary	GN, SN Student	Total
<u>Employee Category</u>	<u>Classified</u>	<u>Classified, AHECTE</u>	<u>APT Exempt</u>								
20 Proposed Leave Benefit Rate (unrounded)	22.020807%	21.571777%	22.550427%	20.424435%	11.399058%	18.358743%	0.000000%	0.000000%	1.589588%	0.000000%	
20 Projected Leave Wage Base	44,803,849	9,565,948	71,742,225	20,785,128	3,007,731	84,590,028	16,278,234	12,606,145	4,658,816	11,250,414	279,288,518
20 Recovery at Proposed Rate	9,866,169	2,063,545	16,178,178	4,245,245	342,853	15,529,666	-	-	74,056	-	48,299,712
18 Actual Carry-forward	(340,148)	(81,141)	64,874	(11,549)	89,001	3,179,522 *	-	-	(9,337)	-	2,891,222
Total	(340,148)	(81,141)	64,874	(11,549)	89,001	3,179,522	-	-	(9,337)	-	2,891,222
20 Recovery	10,206,317	2,144,686	16,113,304	4,256,794	253,852	12,350,144	-	-	83,393	-	45,408,490
20 Projected Usage for all Leave Benefits	10,206,317	2,144,686	16,113,304	4,256,794	253,852	12,350,144	-	-	83,393	-	45,408,490
Variance	-	-	-	-	-	-	-	-	-	-	-
Federal Participation Percentage	10.64%	3.08%	15.06%	8.00%	53.19%	10.16%	6.52%	29.04%	25.09%	22.53%	

() Denotes Over-Recovery

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$3,179,522 is the combined carry-forward total.

**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 forward pricing fringe benefit cost proposal submitted herewith;
2. All costs included in the proposal dated April 19, 2019 to establish fixed with carry-forward fringe benefit cost rates for the period beginning July 1, 2019 through June 30, 2020 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

April 19, 2019
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 April 19, 2019 to establish final fringe benefit cost rates for July 1, 2019 through June 30, 2020 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
Myron J. Dosch

Chief Financial Officer
Title

April 19, 2019
Date of Execution