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Date: April 15, 2014

To: Ashok Roy, Jim Lynch, Myron Dosch, Nichole Pittman, Erik Seastedt, Donald Smith, Julie Shalvoy, Erika Van Flein, Karin Baldwin

From: Tanya Hollis 
 Director, SW Cost Analysis

Re: FY13 Fringe Benefit Incurred Cost Report

Attached is the FY13 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 FY13 with the negotiated rates presented for comparison purposes.

<u>E-Class</u>	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	<u>FY13 Negotiated Benefit Rates</u>	<u>FY13 Actual Benefit Rates</u>	<u>FY13 Negotiated Benefit Rates</u>	<u>FY13 Actual Benefit Rates</u>
NR	22.20%	21.91%	52.00%	45.34%
CR	22.90%	22.54%	51.80%	46.74%
XR	21.70%	21.47%	42.80%	39.31%
EX, FR	20.80%	19.03%	29.40%	26.93%
FN	0.70%	0.23%	29.40%	26.93%
F9	1.70%	1.53%	34.10%	30.71%
AR, A9	1.10%	1.08%	32.50%	28.71%
FT, FW	0.00%	0.00%	10.00%	9.80%
CT, GT, NT, ST, XT	0.00%	0.00%	8.10%	8.29%
NX, XX	15.20%	19.50%	42.30%	32.05%
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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April 15, 2014

David Godfrey
Government Negotiator
Indirect Cost Branch
Office of Naval Research
875 N. Randolph Street
Code BD0242, Room 368
Arlington, VA 22203

RE: FY13 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2013 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2012 through June 30, 2013. 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,

A handwritten signature in blue ink that reads "Myron J. Dosch".

Myron J. Dosch

MJD/tlh

Enclosure (2)

cc: Ray Kim, DCAA, Pacific Branch (0 enclosures)
Christopher Mahan, DCAA, Alaska Sub-Office (1 enclosure)
Sandra Thomson, ONR Seattle Regional Office (1 enclosure)

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2013



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	Total
FY13 Staff Benefits Wage Base	71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500	15,196,600	373,851,100
Staff Benefits:											
PERS	10,566,700	2,046,500	14,331,900	1,434,800	-	-	-	-	-	-	28,379,900
TRS	-	-	-	782,900	3,082,900	1,372,000	-	-	-	-	5,237,800
ORP-Tier 1	1,600	-	130,500	1,179,200	4,409,400	905,500	-	-	-	-	6,626,200
ORP-Tier 2 and Tier 3	2,631,800	447,000	2,429,900	1,192,800	3,593,200	1,128,900	-	-	-	-	11,423,600
UA Pension	3,655,600	638,100	3,492,900	832,200	2,969,800	1,101,200	97,900	-	-	-	12,787,700
Medicare & Social Security	932,100	162,200	1,115,100	399,700	1,149,200	359,200	1,348,200	1,440,500	98,900	-	7,005,100
Health Care	14,867,900	2,344,900	11,643,500	2,685,700	9,462,800	3,373,800	-	-	336,600	-	44,715,200
Life Insurance	59,800	9,200	46,800	10,800	38,100	14,500	-	-	-	-	179,200
Long Term Disability	73,700	13,100	88,200	33,500	91,900	28,800	-	-	-	-	329,200
Unemployment	132,800	23,600	159,000	60,500	165,700	51,900	36,200	37,100	2,600	-	669,400
Workers' Compensation	769,500	809,900	443,200	168,600	380,500	118,900	83,100	187,400	13,100	-	2,974,200
Tuition Waivers	512,000	79,100	400,700	92,600	326,800	123,800	207,500	-	-	-	1,742,500
Consulting/Other	96,500	49,000	115,500	43,900	120,400	37,700	26,300	26,900	1,900	-	518,100
Labor Relations	-	71,500	-	-	502,000	157,100	109,800	-	-	-	840,400
Carryforward (Over) Under from FY11	(2,036,800)	(780,500)	(903,500)	(193,900)	970,000	(798,500)	(7,000)	(46,300)	(12,100)	-	(3,808,600)
Total Staff Benefit Costs	32,263,200	5,913,600	33,493,700	8,723,300	27,262,700	7,974,800	1,902,000	1,645,600	441,000	-	119,619,900
Benefit Rates:											
PERS	14.85%	16.18%	16.82%	4.43%							28,379,900
TRS				2.42%	3.47%	4.94%					5,237,800
ORP-Tier 1	0.00%		0.15%	3.64%	4.97%	3.26%					6,626,200
ORP-Tier 2 and Tier 3	3.70%	3.53%	2.85%	3.68%	4.05%	4.06%					11,423,600
UA Pension	5.14%	5.04%	4.10%	2.57%	3.34%	3.96%	0.50%				12,787,700
Medicare & Social Security	1.31%	1.28%	1.31%	1.23%	1.29%	1.29%	6.94%	7.25%	7.19%		7,005,100
Health Care	20.89%	18.54%	13.67%	8.29%	10.66%	12.14%			24.46%		44,715,200
Life Insurance	0.08%	0.07%	0.05%	0.03%	0.04%	0.05%					179,200
Long Term Disability	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%					329,200
Unemployment	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		669,400
Workers' Compensation	1.08%	6.40%	0.52%	0.52%	0.43%	0.43%	0.43%	0.94%	0.95%		2,974,200
Tuition Waivers	0.72%	0.62%	0.47%	0.29%	0.37%	0.45%	1.07%				1,742,500
Consulting/Other	0.14%	0.39%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%		518,100
Labor Relations		0.57%			0.57%	0.57%					840,400
Carryforward (Over) Under Rate	(2.86%)	(6.17%)	(1.06%)	(0.60%)	1.09%	(2.87%)	(0.04%)	(0.23%)	(0.88%)		(3,808,600)
Actual Rates from HR System	45.34%	46.74%	39.31%	26.93%	30.71%	28.71%	9.80%	8.29%	32.05%	-	119,619,900
Calculation of Total Carryforward:											
Recovery at Actual HR Rate	32,263,200	5,913,600	33,493,700	8,723,300	27,262,700	7,974,800	1,902,000	1,645,600	441,000	-	119,619,900
Recovery at Negotiated Rate	37,009,200	6,552,900	36,462,600	9,528,000	30,280,100	9,029,000	1,942,000	1,608,300	582,300	-	132,994,400
Calculated Carryforward (Over) Under	(4,746,000)	(639,300)	(2,968,900)	(804,700)	(3,017,400)	(1,054,200)	(40,000)	37,300	(141,300)	-	(13,374,500)
Misc Recoveries & Timing Differences	(35)	(5)	(22)	(6)	(23)	(8)	(0)	0	(1)	-	(100)
Adjustment to HR Rates	(0.00%)	(0.00%)	(0.00%)	(0.00%)	(0.00%)	(0.00%)	(0.00%)	0.00%	(0.00%)	-	
Actual Rates	45.34%	46.74%	39.31%	26.93%	30.71%	28.71%	9.80%	8.29%	32.05%	-	
Negotiated Rates	52.00%	51.80%	42.80%	29.40%	34.10%	32.50%	10.00%	8.10%	42.30%	-	
Rate Difference	(6.66%)	(5.06%)	(3.49%)	(2.47%)	(3.39%)	(3.79%)	(0.20%)	0.19%	(10.25%)	-	
Carryforward (Over) Under to FY15	(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)
Federal Participation:											
Federal Benefit Wage Base	7,808,800	337,100	13,556,100	4,621,100	12,695,500	1,304,500	877,600	6,013,600	427,200	4,136,500	51,778,000
Federal Participation Percentage	10.97%	2.67%	15.91%	14.26%	14.30%	4.70%	4.52%	30.29%	31.03%	27.22%	

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Actual Leave Benefit Rates
Year Ended June 30, 2013

E-Class	NR	CR Local 6070 Union	XR	EX , FR Executives & Nonunion Faculty (a)	FN Nonunion Faculty (a)	F9 UNAC	AR, A9 UAFU Union Faculty	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	Total
	Classified	Classified	APT Exempt	Faculty (a)	Faculty (a)	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	Total
FY13 Leave Benefits Wage Base	57,031,500	9,817,600	69,715,400	22,743,100	4,707,800	85,327,000	27,065,500	19,201,800	19,416,100	1,166,600	15,103,900	331,296,300
Negotiated Rates, FY13:												
Annual Leave	9.56%	9.54%	11.14%	11.78%						7.37%		
Sick Leave	6.12%	7.10%	4.96%	3.66%	0.70%	1.70%	1.10%			2.18%		
Holiday/Other Leave	6.52%	6.26%	5.60%	5.36%						5.65%		
	22.20%	22.90%	21.70%	20.80%	0.70%	1.70%	1.10%			15.20%		
Annual Leave Costs:												
Usage	5,371,700	927,900	6,839,400	2,090,100	-	-	35,300	-	-	73,500		15,337,900
Reclassify Ineligible Job Groups					- (b)	- (b)	(29,400) (b)	- (b)	-	-		(29,400)
Adjusted Usage	5,371,700	927,900	6,839,400	2,090,100	-	-	5,900	-	-	73,500		15,308,500
HR Actual Rate	9.42%	9.45%	9.81%	9.19%			0.02%			6.29%		
Calculated Recovery	5,452,200	936,600	7,766,300	2,679,100	-	-	-	-	-	86,000		16,920,200
Annual Leave Liability Adjustment	172,000	2,600	(207,200)	(143,000)	-	-	5,900	-	-	(54,000)		(223,700)
Timing Differences	(400)	-	(500)	(200)	-	-	-	-	-	-		(1,100)
Adjusted Recovery	5,623,800	939,200	7,558,600	2,535,900	-	-	5,900	-	-	32,000		16,695,400
FY13 Under (Over) Recovery	(252,100)	(11,300)	(719,200)	(445,800)	-	-	-	-	-	41,500		(1,386,900)
FY11 Under (Over) Recovery	98,300	19,300	488,500	204,400	-	-	-	-	-	7,300		817,800
Carryforward to FY15	(153,800)	8,000	(230,700)	(241,400)	-	-	-	-	-	48,800		(569,100)
Sick Leave Costs:												
Usage	3,294,500	606,200	3,469,100	644,700	49,400	1,134,500	265,800	-	-	34,500		9,498,700
Reclassify Ineligible Job Groups					-	21,000	78,200	-	-	-		99,200
Adjusted Usage	3,294,500	606,200	3,469,100	644,700	49,400	1,155,500	344,000	-	-	34,500		9,597,900
HRS Actual Rate	5.78%	6.17%	4.98%	2.83%	1.05%	1.35%	1.27%			2.96%		
Calculated Recovery	3,490,300	697,000	3,457,900	832,400	33,000	1,450,600	297,700	-	-	25,400		10,284,300
Timing Differences	(9,900)	(2,000)	(10,000)	(2,400)	(100)	(4,200)	(900)	-	-	(100)		(29,600)
Adjusted Recovery	3,480,400	695,000	3,447,900	830,000	32,900	1,446,400	296,800	-	-	25,300		10,254,700
FY13 Under (Over) Recovery	(185,900)	(88,800)	21,200	(185,300)	16,500	(290,900)	47,200	-	-	9,200		(656,800)
FY11 Under (Over) Recovery	179,300	36,700	60,900	47,300	(38,700)	154,800	(51,000)	-	-	(7,100)		382,200
Carryforward to FY15	(6,600)	(52,100)	82,100	(138,000)	(22,200)	(136,100)	(3,800)	-	-	2,100		(274,600)
Holiday/Other Leave Costs:												
Usage	3,708,400	612,500	3,887,300	1,211,400	-	21,000	48,800	-	-	63,800		9,553,200
Reclassify Ineligible Job Groups					- (b)	(21,000) (b)	(48,800) (b)	- (b)	-	-		(69,800)
Adjusted Usage	3,708,400	612,500	3,887,300	1,211,400	-	-	-	-	-	63,800		9,483,400
HRS Actual Rate	6.50%	6.24%	5.58%	5.33%						5.47%		
Calculated Recovery	3,718,500	614,600	3,904,100	1,219,000	-	-	-	-	-	65,900		9,522,100
Timing Differences	16,200	2,700	17,100	5,300	-	-	-	-	-	300		41,600
Adjusted Recovery	3,734,700	617,300	3,921,200	1,224,300	-	-	-	-	-	66,200		9,563,700
FY13 Under (Over) Recovery	(26,300)	(4,800)	(33,900)	(12,900)	-	-	-	-	-	(2,400)		(80,300)
FY11 Under (Over) Recovery	16,300	13,600	13,700	(11,700)	-	-	-	-	-	1,900		33,800
Carryforward (Over) Under to FY15	(10,000)	8,800	(20,200)	(24,600)	-	-	-	-	-	(500)		(46,500)
Calculation of Total Carryforward:												
Combined HRS Actual Rate	21.70%	21.86%	20.37%	17.35%	1.05%	1.35%	1.29%			14.72%		
AL Liability Adj & Timing Differences	(0.31%)	(0.03%)	0.29%	0.62%			(0.02%)			4.61%		
FY11 Under (Over) Recovery	0.52%	0.71%	0.81%	1.06%	(0.82%)	0.18%	(0.19%)			0.17%		
Total Actual Rates	21.91%	22.54%	21.47%	19.03%	0.23%	1.53%	1.08%			19.50%		
Negotiated Rates	22.20%	22.90%	21.70%	20.80%	0.70%	1.70%	1.10%			15.20%		
Rate Difference	(0.29%)	(0.36%)	(0.23%)	(1.77%)	(0.47%)	(0.17%)	(0.02%)			4.30%		
FY11 Total Carryforward (Over) Under	293,900	69,600	563,100	240,000	(38,700)	154,800	(51,000)	-	-	2,100		1,233,800
Carryforward (Over) Under to FY15	(170,400)	(35,300)	(168,800)	(404,000)	(22,200)	(136,100)	(3,800)	-	-	50,400		(890,200)
Federal Participation:												
Federal Leave Wage Base	6,229,100	200,100	11,086,700	1,829,200	2,394,300	12,406,500	1,287,700	877,100	5,891,700	362,900	4,126,600	46,691,900
Federal Participation Percentage	10.92%	2.04%	15.90%	8.04%	50.86%	14.54%	4.76%	4.57%	30.34%	31.11%	27.32%	

(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, 2013

Schedule 2

<u>Description</u>	<u>E-Class</u>	<u>NR</u>	<u>CR</u> Local 6070 Union <u>Classified</u>	<u>XR</u> APT <u>Exempt</u>	<u>EX, FR</u> Executives & Nonunion <u>Faculty (1)</u>	<u>FN</u> Nonunion <u>Faculty (1)</u>	<u>F9</u> UNAC Union <u>Faculty</u>	<u>AR, A9</u> UAFT Union <u>Faculty</u>	<u>FT, FW</u> Union & Non-Union <u>Adjunct Faculty</u>	<u>CT, GT, NT,</u> ST, XT Temporary <u>Student SS</u>	<u>NX,XX</u> Extended Temporary	<u>GN,SN</u> Student
Leave Benefit Rates		22.20%	22.90%	21.70%	20.80%	0.70%	1.70%	1.10%	0.00%	0.00%	15.20%	0.00%
Staff Benefit Rates		52.00%	51.80%	42.80%	29.40%	29.40%	34.10%	32.50%	10.00%	8.10%	42.30%	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	15.31%	14.85%	16.94%	16.18%	17.44%	16.82%	5.17%	4.43%											
TRS							2.76%	2.42%	4.07%	3.47%	5.44%	4.94%							
ORP-Tier 1					0.13%	0.15%	4.25%	3.64%	5.48%	4.97%	3.65%	3.26%							
ORP-Tier 2 & Tier 3	3.10%	3.70%	2.40%	3.53%	1.86%	2.85%	2.44%	3.68%	3.23%	4.05%	3.01%	4.06%							
UA Pension	5.55%	5.14%	5.41%	5.04%	4.28%	4.10%	2.60%	2.57%	3.58%	3.34%	3.98%	3.96%	0.75%	0.50%					
Medicare/Social Security	1.33%	1.31%	1.29%	1.28%	1.30%	1.31%	1.25%	1.23%	1.26%	1.29%	1.25%	1.29%	6.71%	6.94%	7.14%	7.25%	7.27%	7.19%	
Health Care	26.93%	20.89%	23.50%	18.54%	17.19%	13.67%	10.04%	8.29%	13.26%	10.66%	15.88%	12.14%					34.66%	24.46%	
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%	0.10%	0.11%	0.10%	0.11%	0.10%	0.11%	0.10%	0.11%	0.10%	0.11%	0.10%							
Unemployment	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	0.25%	0.19%	
Workers' Compensation	1.15%	1.08%	6.04%	6.40%	0.62%	0.52%	0.62%	0.52%	0.47%	0.43%	0.47%	0.43%	0.47%	0.43%	0.86%	0.94%	0.86%	0.95%	
Tuition Waivers	0.84%	0.72%	0.75%	0.62%	0.54%	0.47%	0.32%	0.29%	0.42%	0.37%	0.52%	0.45%	1.05%	1.07%					
Consulting/Other	0.16%	0.14%	0.39%	0.39%	0.14%	0.14%	0.13%	0.14%	0.13%	0.14%	0.14%	0.14%	0.10%	0.14%	0.10%	0.14%	0.18%	0.14%	
Labor Relations			0.67%	0.57%					0.67%	0.57%	0.67%	0.57%	0.67%	0.57%					
Carryforward (Over) Under	(2.79%)	(2.86%)	(6.04%)	(6.17%)	(1.11%)	(1.06%)	(0.62%)	(0.60%)	1.10%	1.09%	(2.92%)	(2.87%)	(0.04%)	(0.04%)	(0.25%)	(0.23%)	(0.92%)	(0.88%)	
Rounding	(0.02%)		0.02%				0.05%		0.03%				0.04%						
Adjustment for Timing		(0.00%)		(0.00%)		(0.00%)		(0.00%)		(0.00%)		(0.00%)		(0.00%)		0.00%		(0.00%)	
Total	52.00%	45.34%	51.80%	46.74%	42.80%	39.31%	29.40%	26.93%	34.10%	30.71%	32.50%	28.71%	10.00%	9.80%	8.10%	8.29%	42.30%	32.05%	

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

Key	
	Benefit rates charged from FY13 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2013

Schedule 4

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY11 Carryforward (Over) Under to FY13	1,233,800	(3,808,600)	(2,574,800)
FY13 Net Activity	(2,124,000)	(9,566,000)	(11,690,000)
	<hr/>	<hr/>	<hr/>
FY13 Carryforward (Over) Under to FY15	(890,200)	(13,374,600)	(14,264,800)
FY12 Carryforward (Over) Under to FY14	142,200	(7,024,600)	(6,882,400)
	<hr/>	<hr/>	<hr/>
Net Fund Balance	<u>(748,000)</u>	<u>(20,399,200)</u>	<u>(21,147,200)</u>
Per Banner Finance (BFIN)	Leave (849,100)	Staff Ben 20,399,200	19,550,100
	CBU 1,597,100	Health -	1,597,100
	<hr/>	<hr/>	<hr/>
	748,000	20,399,200	21,147,200
	<hr/>	<hr/>	<hr/>
Difference	-	- (a)	- (a)
Adjusted BFIN	<u>748,000</u>	<u>20,399,200</u>	<u>21,147,200</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, 2013

Schedule 5

	<u>FY13 Actual</u>	<u>FY13 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	28,379,900	29,147,200	767,300
TRS	5,237,800	5,923,000	685,200
ORP	18,049,800	15,752,900	(2,296,900)
UA Pension	12,787,700	13,417,100	629,400
Medicare & FICA	7,005,100	6,717,900	(287,200)
Health Care	44,715,200	56,256,000	11,540,800
Life Insurance	179,200	173,900	(5,300)
Long Term Disability	329,200	349,100	19,900
Unemployment	669,400	876,200	206,800
Workers' Compensation	2,974,200	3,112,000	137,800
Tuition Waivers	1,742,500	1,961,000	218,500
Consulting/Other	518,100	519,700	1,600
Labor Relations	840,400	982,100	141,700
Total Benefit Costs	<u>123,428,500</u>	<u>135,188,100</u>	<u>11,759,600</u>
Staff Benefit Recovery	<u>(132,994,500)</u>	<u>(131,379,500)</u>	<u>1,615,000</u>
Net (Over) Under Recovery from FY13	<u>(9,566,000)</u>	<u>3,808,600</u>	<u>13,374,600</u>
Net Carryforward (Over) Under from FY11	<u>(3,808,600)</u>	<u>(3,808,600)</u>	<u>-</u>
Staff Benefit (Over) Under Recovery Carryforward to FY15	<u><u>(13,374,600)</u></u>	<u><u>-</u></u>	<u><u>13,374,600</u></u>
Leave Benefits:			
Annual Leave Cost	15,337,900	15,703,500	365,600
Annual Leave Recovery	<u>(16,695,400)</u>	<u>(16,521,300)</u>	<u>174,100</u>
Annual Leave (Over) Under Recovery	<u>(1,357,500)</u>	<u>(817,800)</u>	<u>539,700</u>
Sick Leave Cost including ACCFT bank	9,498,700	9,794,200	295,500
Sick Leave Recovery	<u>(10,254,700)</u>	<u>(10,176,400)</u>	<u>78,300</u>
Sick Leave (Over) Under Recovery	<u>(756,000)</u>	<u>(382,200)</u>	<u>373,800</u>
Holiday Leave Cost	9,553,200	9,322,200	(231,000)
Holiday Leave Recovery	<u>(9,563,700)</u>	<u>(9,356,000)</u>	<u>207,700</u>
Holiday Leave (Over) Under Recovery	<u>(10,500)</u>	<u>(33,800)</u>	<u>(23,300)</u>
Net (Over) Under Recovery from FY13	<u>(2,124,000)</u>	<u>(1,233,800)</u>	<u>890,200</u>
Net Carryforward (Over) Under from FY11	<u>1,233,800</u>	<u>1,233,800</u>	<u>-</u>
Leave Benefit (Over) Under Recovery Carryforward to FY15	<u><u>(890,200)</u></u>	<u><u>-</u></u>	<u><u>890,200</u></u>

Note: Amounts have been rounded to the nearest hundred dollars

	E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	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	Total
		Classified	Local 6070 Union Classified	APT Exempt		UNAC						
FY13 Staff Benefits Wage Base		71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500	15,196,600	373,851,100
FY13 Average Number of Eligible Employees		1,509	233	1,181	273	963	365	844		34		5,402
PERS:												
FY13 PERS-DB Contribution Rate		22.00%	22.00%	22.00%	22.00%							
FY13 PERS-DC Contribution Rate		5.62%	5.62%	5.62%	5.62%							
PERS-DB Cost		9,079,000	1,836,000	13,759,200	1,419,800							26,094,000
PERS-DC Cost		1,487,700	210,500	572,700	15,000							2,285,900
Net PERS Cost		10,566,700	2,046,500	14,331,900	1,434,800							28,379,900
PERS Rate		14.85%	16.18%	16.82%	4.43%							
TRS:												
FY13 TRS-DB Contribution Rate					12.56%	12.56%	12.56%					
FY13 TRS-DC Contribution Rate					7.49%	7.49%	7.49%					
TRS-DB Cost					677,700	2,710,000	1,156,100					4,543,800
TRS-DC Cost					105,200	372,900	215,900					694,000
Net TRS Cost					782,900	3,082,900	1,372,000					5,237,800
TRS Rate					2.42%	3.47%	4.94%					
ORP-Tier 1												
FY13 ORP-Tier 1 Contribution Rate		14.00%		14.00%	14.00%	14.00%	14.00%					
ORP-Tier 1 Cost		1,600		130,500	1,179,200	4,409,400	905,500					6,626,200
ORP-Tier 1 Rate		0.00%		0.15%	3.64%	4.97%	3.26%					
ORP-Tier 2 and Tier 3												
FY13 ORP-Tier 2 Contribution Rate					12.00%	12.00%	12.00%					
FY13 ORP-Tier 3 Contribution Rate		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost		4,500	-	7,500	67,200	298,300	22,000					399,500
ORP-Tier 3 Cost		3,112,300	454,700	2,624,500	1,182,500	3,606,600	1,189,000					12,169,600
ORP Forfeitures		(485,000)	(7,700)	(202,100)	(56,900)	(311,700)	(82,100)					(1,145,500)
Net ORP-Tier 2 and Tier 3 Cost		2,631,800	447,000	2,429,900	1,192,800	3,593,200	1,128,900					11,423,600
ORP-Tier 2 and Tier 3 Rate		3.70%	3.53%	2.85%	3.68%	4.05%	4.06%					
UA Pension Plan:												
FY13 Contribution Rate		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution		3,960,400	643,000	3,593,100	863,100	3,117,100	1,143,700	97,900				13,418,300
Pension Forfeitures		(304,800)	(4,900)	(100,200)	(30,900)	(147,300)	(42,500)					(630,600)
Net Pension Cost		3,655,600	638,100	3,492,900	832,200	2,969,800	1,101,200	97,900				12,787,700
Pension Rate		5.14%	5.04%	4.10%	2.57%	3.34%	3.96%	0.50%				
Medicare/Social Security:												
FY13 Contribution Rate - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
FY13 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		932,100	162,200	1,115,100	399,700	1,149,200	359,200	279,500	278,600	18,900		4,694,500
Social Security Cost		-	-	-	-	-	-	1,068,700	1,161,900	80,000	200	2,310,600
Net Medicare/Social Security Cost		932,100	162,200	1,115,100	399,700	1,149,200	359,200	1,348,200	1,440,500	98,900		7,005,100
Medicare/Social Security Rate		1.31%	1.28%	1.31%	1.23%	1.29%	1.29%	6.94%	7.25%	7.19%		
Health Care:												
FY13 Average Health Care Participants (a)		1,313	205	1,027	238	834	298			30		3,945
Health Care Costs (a)		19,628,600	3,088,300	15,367,300	3,548,600	12,486,800	4,454,300			445,400		59,019,300
Health Care Recoveries (a)		(4,760,700)	(743,400)	(3,723,800)	(862,900)	(3,024,000)	(1,080,500)			(108,800)		(14,304,100)
Health Care Cost Net of Recovery		14,867,900	2,344,900	11,643,500	2,685,700	9,462,800	3,373,800			336,600		44,715,200
Health Care Rate		20.89%	18.54%	13.67%	8.29%	10.66%	12.14%			24.46%		
Life Insurance:												
FY13 Average Number of Eligible Employees		1,509	233	1,181	273	963	365					4,524
Life Insurance Cost		59,800	9,200	46,800	10,800	38,100	14,500					179,200
Life Insurance Rate		0.08%	0.07%	0.05%	0.03%	0.04%	0.05%					

E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	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	Total
	Classified	Local 6070 Union Classified	APT Exempt		UNAC						
FY13 Staff Benefits Wage Base	71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500	15,196,600	373,851,100
FY13 Average Number of Eligible Employees	1,509	233	1,181	273	963	365	844		34		5,402
Long-Term Disability Insurance:											
LTD Eligible Wages	71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600					318,002,400
LTD Cost	73,700	13,100	88,200	33,500	91,900	28,800					329,200
LTD Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%					
Unemployment:											
Unemployment Eligible Wages	71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500		358,654,500
Unemployment Cost	132,800	23,600	159,000	60,500	165,700	51,900	36,200	37,100	2,600		669,400
Unemployment Rate	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
Workers' Compensation:											
Adjusted Average Annual Claims	327,900	414,700	139,500	53,100	102,200	32,000	22,400	77,100	5,300		1,174,200
Percent to Total	27.93%	35.32%	11.88%	4.52%	8.71%	2.72%	1.90%	6.56%	0.46%		100.00%
Claims Forecast Allocated per											
Claims Percentage	619,300	783,200	263,400	100,200	193,100	60,300	42,100	145,500	10,200		2,217,300
Other Costs Allocated Based on Wage Base	150,200	26,700	179,800	68,400	187,400	58,600	41,000	41,900	2,900		756,900
Net Workers' Compensation Costs	769,500	809,900	443,200	168,600	380,500	118,900	83,100	187,400	13,100		2,974,200
Workers' Compensation Rate	1.08%	6.40%	0.52%	0.52%	0.43%	0.43%	0.43%	0.94%	0.95%		
Tuition Waivers:											
FY13 Average Number of Eligible Employees	1,509	233	1,181	273	963	365	844				5,368
Tuition Waiver Cost (b)	512,000	79,100	400,700	92,600	326,800	123,800	207,500 ^(b)				1,742,500
Tuition Waiver Rate	0.72%	0.62%	0.47%	0.29%	0.37%	0.45%	1.07%				
Consulting/Other:											
Consulting/Other Base	71,171,500	12,650,300	85,193,100	32,408,000	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500		358,654,500
Local 6070 Legal Trust		31,800									31,800
Consulting/Other Costs	96,500	17,200	115,500	43,900	120,400	37,700	26,300	26,900	1,900		486,300
Net Consulting/Other Costs	96,500	49,000	115,500	43,900	120,400	37,700	26,300	26,900	1,900		518,100
Consulting/Other Rate	0.14%	0.39%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%		
Labor Relations:											
Labor Relations Base		12,650,300			88,797,900	27,781,600	19,420,300				148,650,100
Labor Relations Cost		71,500			502,000	157,100	109,800				840,400
Labor Relations Rate		0.57%			0.57%	0.57%	0.57%				
Staff Benefit Carryforward:											
Carryforward (Over) Under from FY11 (c)	(2,036,800)	(780,500)	(903,500)	(193,900)	970,000	(798,500)	(7,000)	(46,300)	(12,100)		(3,808,600)
Carryforward (Over) Under Rate	(2.86%)	(6.17%)	(1.06%)	(0.60%)	1.09%	(2.87%)	(0.04%)	(0.23%)	(0.88%)		

- (a) Participants are the average number of actual employees enrolled in one of the health care plans. Costs and Cobra recoveries are allocated to e-classes based on an average headcount of employee participants and Cobra participants. Allocated remaining recoveries to e-classes based the average employee participant headcount.
- (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 FY11 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, 2013

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	223,400	Annual Leave Adjustment	
1815	Annual Leave-Taken	15,337,800	Annual Leave Usage	
1891	UAFFA Leave bank Transfer Out	1,800	Annual Leave Usage	
1892	UAFFA Leave Bank Transfer In	(1,800)	Annual Leave Usage	
1895	UAFFA Leave Bank usage	-	Annual Leave Usage	15,561,200
1933	Local 6070 Contract Costs	31,800	L6070 Contract Costs	
1819	Post Employment Benefit Cost	26,200	Consulting/Other	
1924	Employee Flexible Spend.	(50,500)	Consulting/Other	
1931	Employee Assistance Program	128,200	Consulting/Other	
1950	Staff Benefits - Consulting	324,900	Consulting/Other	
1951	S/B Duplic & Office Costs	42,000	Consulting/Other	
1952	Staff Benefits - Travel	15,500	Consulting/Other	518,100
1920	Health Claims	54,356,100	Health Care	
1921	Admin Cost-Health Program	2,650,900	Health Care	
1922	COBRA Outsourcing	10,500	Health Care	
1923	Health Liability Adj	(455,700)	Health Care	
1926	Health Insurance Premium	579,700	Health Care	
1929	Wellness Program	1,877,800	Health Care	
1973	COBRA/LWOP Health Payment	(294,500)	Health Care	
1977	Spouse/Dependent Health	(6,366,700)	Health Care	
1978	Employee Defined Contribution	(7,642,900)	Health Care	44,715,200
1845	Holiday Leave Taken	9,327,800	Holiday/Other Usage	
1855	Military Leave Taken	23,200	Holiday/Other Usage	
1865	Jury Duty Taken	134,800	Holiday/Other Usage	
1866	Jury Duty Pay Back	(12,300)	Holiday/Other Usage	
1881	Local 6070 Leave Bank Transfer Out	42,500	Holiday/Other Usage	
1882	Local 6070 Leave Bank Transfer In	(42,500)	Holiday/Other Usage	
1885	Local 6070 Leave Bank Usage	37,300	Holiday/Other Usage	9,510,800
1932	Labor Relations Expense	840,400	Labor Relations	840,400
1925	Life Insurance	179,200	Life Insurance	179,200
1935	Long Term Disability	329,200	Long Term Disability	329,200
1901	FICA (OASDI) UA Cost	2,310,600	Medicare/Social Security	

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2013

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1902	Medicare UA Cost	4,694,500	Medicare/Social Security	7,005,100
1912	ORP Retirement Benefit	19,195,300	ORP Retirement Benefit	
1913	ORP Forfeitures	(1,145,500)	ORP Retirement Benefit	18,049,800
1903	Pension Plan	13,418,300	Pension Plan	
1904	Admin Cost Pension Plan	-	Pension Plan	
1906	Pension Forfeitures	(630,600)	Pension Plan	12,787,700
1915	Public Employees Retirement	28,379,900	PERS Retirement Benefit	28,379,900
1812	Annual Leave Recovery	(16,918,800)	Recovery - annual leave	(16,918,800)
1842	Holiday Leave Recovery	(9,521,300)	Recovery - holiday/other	(9,521,300)
1832	Sick Leave Recovery	(10,284,000)	Recovery - sick leave	(10,284,000)
1972	Staff Benefit Recovery	(132,994,500)	Recovery - staff benefits	(132,994,500)
1835	Sick Leave Taken	9,498,700	Sick Leave usage	
1836	Sick Leave Payback-W/C	(800)	Sick Leave usage	
1871	UAFT Leave Bank Transfer Out	122,100	Sick Leave usage	
1872	UAFT Leave Bank Transfer In	(122,100)	Sick Leave usage	
1875	UAFT Leave Bank Usage	30,100	Sick Leave usage	9,528,000
1910	Teachers Retirement System	5,237,800	TRS Retirement Benefit	5,237,800
1985	Employee Tuition Waivers	1,742,500	Tuition Waivers	1,742,500
1940	Unemployment Compensation	669,400	Unemployment Compensation	669,400
1930	Workers Compensation	2,974,200	Workers' Compensation	2,974,200
		<u>(11,690,100)</u>		<u>(11,690,100)</u>
Totals				
			Net Leave Benefit Activity	(2,124,100)
			Net Staff Benefit Activity	(9,566,000)
			Total Benefit Activity	<u>(11,690,100)</u>

Note: Amounts have been rounded to the nearest hundred dollars

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	5,920,600	-	1,169,800	-	-	-	-	-	7,090,400
1101	Faculty - UNAC Barg Unit < 12 month	65,442,200	2,201,600	16,900	251,900	-	15,274,500	123,200	200	83,310,500
1102	Faculty-UAFT Barg Unit < 12 month	22,528,100	22,500	-	-	-	1,569,200	-	-	24,119,800
1150	Faculty-Non-Barg Unit < 12 Month	1,806,100	15,700	10,000	-	-	2,545,600	-	-	4,377,400
1151	Faculty - Non-barg Unit - 12 month	6,547,800	252,200	-	-	-	1,285,700	-	-	8,085,700
1152	Faculty - UAFT Barg Unit - 12 Month	243,400	-	-	-	44,200	-	-	-	287,600
1201	Executive	13,402,900	273,200	45,300	-	95,600	863,000	400	-	14,680,400
1251	APT	48,462,400	1,065,800	3,027,500	12,900	1,852,700	13,974,400	1,328,900	70,000	69,794,600
1401	Classified (Non-exempt)	43,764,900	643,600	2,510,400	18,300	1,849,000	8,251,400	177,000	130,000	57,344,600
1501	Local 6070 Bargaining Unit	4,437,500	500	4,686,400	-	615,700	228,300	24,600	1,200	9,994,200
1601	Adjunct Faculty Bargaining Unit	14,517,400	1,300	-	-	-	460,500	-	-	14,979,200
1602	Adjunct Faculty Non-bargaining Unit	2,790,400	1,000	-	-	6,200	1,462,600	15,000	1,000	4,276,200
1611	Faculty-UNAC Summer Assign/Overload	3,402,400	12,300	-	-	-	985,700	-	700	4,401,100
1612	Faculty-UAFT Summer Assign Overload	2,650,900	-	-	-	-	431,200	-	-	3,082,100
1613	Faculty-Non-Barg.Summer Assign/Over	117,700	-	-	-	-	101,700	-	-	219,400
1615	APT Temporary	702,900	6,800	2,400	-	61,400	385,000	22,700	1,200	1,182,400
1617	APT Extended Temporary	147,900	-	100	-	1,500	35,300	5,500	-	190,300
1620	Classified (Non-Exempt) Temporary	5,536,600	39,300	247,300	6,600	303,000	4,406,700	51,600	27,900	10,619,000
1627	Classif (Non-exempt) Ext Temporary	340,100	300	154,200	-	11,500	347,900	3,700	-	857,700
1630	Local 6070 Union - Temporary	387,100	-	40,500	-	21,000	55,700	7,000	-	511,300
1640	Student Wages - Not Subject to FICA	4,929,700	26,600	181,700	-	647,500	924,200	38,300	308,500	7,056,500
1641	Student Wages - Subject to FICA	1,900,500	21,700	206,400	-	622,300	1,260,700	42,300	98,800	4,152,700
1643	Grad Student Wages-Not Sub to FICA	3,812,700	57,900	-	-	-	3,849,700	6,200	-	7,726,500
1644	Grad Student Wages - Subjec to FICA	377,200	22,300	-	-	-	2,511,000	7,100	300	2,917,900
1646	Student - CWS No FICA	109,600	-	1,100	-	11,500	427,300	-	100	549,600
1647	Student - CWS - Subject to FICA	5,400	-	-	-	-	58,600	-	-	64,000
1651	Overtime - Straight	740,000	1,200	351,300	-	48,200	358,000	11,800	3,800	1,514,300
1671	Overtime - Premium	369,800	600	175,600	-	24,100	180,000	5,900	1,900	757,900
1741	Duty Station Differential	1,800	-	-	-	-	60,200	-	-	62,000
1761	Awards	13,900	-	-	-	-	-	-	-	13,900
Total Labor per BFIN		255,409,900	4,666,400	12,826,900	289,700	6,215,400	62,294,100	1,871,200	645,600	344,219,200
1815	Annual Leave-Taken	-	-	-	15,337,800	-	-	-	-	15,337,800
1835	Sick Leave Taken	-	-	-	9,498,700	-	-	-	-	9,498,700
1845	Holiday Leave Taken	-	-	-	9,327,800	-	-	-	-	9,327,800
1855	Military Leave Taken	-	-	-	23,200	-	-	-	-	23,200
1865	Jury Duty Taken	-	-	-	134,800	-	-	-	-	134,800
1875	UAFT Leave Bank Usage	-	-	-	30,100	-	-	-	-	30,100
1885	Local 6070 Leave Bank Usage	-	-	-	37,300	-	-	-	-	37,300
1895	UAFFA Leave Bank usage	-	-	-	-	-	-	-	-	-
Total leave Taken per BFIN		-	-	-	34,389,700	-	-	-	-	34,389,700
Total Labor & Leave Taken per BFIN		255,409,900	4,666,400	12,826,900	34,679,400	6,215,400	62,294,100	1,871,200	645,600	378,608,900

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	56,555,200	9,276,300	69,458,600	22,528,200	4,001,800	71,453,600	24,035,100	-	-	-	-	257,308,800
20	Temporary - Hourly	-	-	-	-	-	-	-	-	10,753,800	950,600	-	11,704,400
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	1,123,500	211,800	-	1,335,300
30	DNU Temporary Faculty Pay	-	-	-	-	-	-	-	-	-	-	-	-
32	Temporary Faculty Pay	-	-	-	-	-	-	-	3,804,100	-	-	-	3,804,100
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	14,644,200	-	-	-	14,644,200
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	6,510,200	6,510,200
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	556,600	556,600
60	Stipend-Graduate	-	-	-	-	-	-	-	-	-	-	7,611,600	7,611,600
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	2,866,100	-	-	2,866,100
64	Resident Assist Ben-NonFica	-	-	-	-	-	-	-	-	-	-	205,900	205,900
65	Resident Assist Ben-Fica	-	-	-	-	-	-	-	-	19,100	-	-	19,100
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	4,185,600	-	-	4,185,600
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	89,200	-	-	89,200
105	L6070 Call-in Pay	-	159,000	-	-	-	-	-	-	1,500	-	-	160,500
110	L6070 Union Standby Pay	-	259,900	-	-	-	-	-	-	-	-	-	259,900
115	L6070 Tool Allowance	-	33,800	-	-	-	-	-	-	-	-	-	33,800
120	L6070 Supervisory Pay	-	15,000	-	-	-	-	-	-	-	-	-	15,000
139	Adjustment Units	-	-	3,200	3,500	1,400	111,100	66,700	-	49,100	-	-	235,000
140	Adjustment Hours	41,600	200	(57,600)	(6,600)	29,400	125,400	20,300	2,400	303,100	2,000	9,700	469,900
141	FT Adjustment	-	-	-	-	-	-	-	144,000	-	-	-	144,000
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	190,700	190,700
145	Regular Exempt Multiple PCN	-	-	14,600	-	-	800	-	-	-	-	-	15,400
146	FW Adjustment	-	-	-	-	-	-	-	253,300	-	-	-	253,300
147	Teaching Part-Time Hourly	-	-	-	-	-	-	-	204,300	-	-	-	204,300
150	Biweek Additional Staff Assign	-	-	45,400	2,300	-	-	-	-	-	-	-	47,700
155	Hourly Additional Assignment	20,200	-	-	-	-	-	-	-	-	-	-	20,200
200	Credit Biweekly Overload	-	-	-	31,500	28,700	719,400	681,700	-	-	-	-	1,461,300
230	Credit Biweekly Summer Assign	-	-	-	-	38,900	1,352,700	884,800	-	-	-	-	2,276,400
250	Non-Credit Biweekly Overload	-	-	-	22,000	1,400	252,900	276,500	-	-	-	-	552,800
280	Non-Credit Biweek Summer Assgn	-	-	-	-	584,000	1,673,900	1,034,800	-	-	-	-	3,292,700
285	Non-Credit Hourly Summer Assgn	-	-	-	-	-	-	-	-	-	-	-	-
290	Contract Extension	-	-	-	-	6,100	9,311,300	-	-	-	-	-	9,317,400
320	Shift Differential	68,000	30,800	-	-	-	-	-	-	200	-	-	99,000
340	Hazard Pay	-	-	-	-	-	-	-	-	-	-	-	-
350	Emergency/Oncall	49,900	-	-	-	-	-	-	-	-	-	-	49,900
460	L-Recognition Leave (UAF)	6,500	-	6,200	-	-	-	-	-	-	-	-	12,700
465	L-Administrative Leave	259,600	26,700	176,100	52,400	500	86,500	31,500	-	9,800	2,200	10,000	655,300
695	Retro Pay Individual	30,500	15,900	68,900	108,700	15,500	86,300	31,600	10,400	15,100	-	-	382,900
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	9,200	9,200
760	Piece Rate - \$10.30/Unit	-	-	-	1,100	100	153,100	2,500	139,100	-	-	-	295,900
Total General Pay (Leave Benefit Wage Base)		57,031,500	9,817,600	69,715,400	22,743,100	4,707,800	85,327,000	27,065,500	19,201,800	19,416,100	1,166,600	15,103,900	331,296,300
300	Overtime Pay	782,300	298,400	-	-	-	-	-	-	259,700	20,100	-	1,360,500
301	Overtime-Premium Portion	391,200	149,200	-	-	-	-	-	-	129,900	10,000	-	680,300
302	Adjunct Hourly OT	-	-	-	-	-	-	-	138,500	-	-	-	138,500
303	Adjunct Hourly OT Premium	-	-	-	-	-	-	-	69,300	-	-	-	69,300
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	4,900	4,900
306	Student OT Premium FICA-Exempt	-	-	-	-	-	-	-	-	-	-	2,500	2,500
325	Shift Differential Overtime	146,300	111,800	-	-	-	-	-	-	500	-	-	258,600
Total Overtime Pay		1,319,800	559,400	-	-	-	-	-	207,800	390,100	30,100	7,400	2,514,600
90	Sabbatical Pay	-	-	-	45,600	-	1,521,700	94,700	-	-	-	-	1,662,000
135	Increase Applicable Gross	100	-	-	-	-	100	1,000	300	1,900	300	-	3,700
360	Department Chair	-	-	-	5,100	-	358,000	54,800	-	-	-	-	417,900
700	Award	3,500	600	2,700	1,000	-	3,700	800	1,000	400	-	3,400	17,100
710	Bonus	127,200	1,500	194,100	59,800	-	18,400	5,300	200	20,000	2,200	57,300	486,000
730	Flat Fee/Miscellaneous	14,400	23,000	106,700	15,500	300	17,100	73,900	8,200	25,500	-	700	285,300
731	FICA Exempt Flat Fee/Misc	-	-	-	-	-	-	-	-	-	-	23,000	23,000
735	Honoraria FICA Taxable	800	-	300	200	-	-	100	1,000	1,300	-	-	3,700
736	Honoraria Non-FICA Taxable	-	-	-	-	-	-	-	-	-	-	900	900
740	Housing	-	-	22,000	21,000	-	-	-	-	-	-	-	43,000
765	Pay in Lieu	13,200	-	23,700	45,000	-	101,300	187,800	-	-	-	-	371,000
Total Misc. Pay (no leave accrual)		159,200	25,100	349,500	193,200	300	2,020,300	418,400	10,700	49,100	2,500	85,300	3,313,600

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	4,684,700	783,900	5,440,700	1,672,700	-	-	27,600	-	-	49,500	-	12,659,100
501	Annual Leave Retro	900	800	55,900	32,600	-	-	-	-	-	-	-	90,200
506	Annual Leave - no doc	37,200	14,500	316,700	40,300	-	-	-	-	-	1,300	-	410,000
510	Annual Leave Payoff	364,700	47,800	536,900	184,600	-	-	7,700	-	-	21,800	-	1,163,500
515	L-Annual Leave Cash-In	275,200	80,500	470,900	154,900	-	-	-	-	-	600	-	982,100
516	Annual Leave Cash-In Retro	200	-	300	300	-	-	-	-	-	-	-	800
520	L-Terminal Annual Leave	8,800	400	18,000	4,700	-	-	-	-	-	300	-	32,200
	Total Annual Leave	5,371,700	927,900	6,839,400	2,090,100	-	-	35,300	-	-	73,500	-	15,337,900
550	L-Sick Leave	3,261,300	594,200	3,264,400	640,600	41,500	879,300	187,600	-	-	33,500	-	8,902,400
551	Sick Leave Retro	7,800	5,800	23,000	2,500	3,300	11,100	19,200	-	-	-	-	72,700
555	L-Terminal Sick Leave	4,400	500	1,500	-	-	20,700	58,300	-	-	-	-	85,400
556	Sick Leave - no doc	21,000	5,700	180,200	1,600	4,600	223,400	700	-	-	1,000	-	438,200
	Total Sick Leave	3,294,500	606,200	3,469,100	644,700	49,400	1,134,500	265,800	-	-	34,500	-	9,498,700
400	Holiday Leave	3,166,500	511,300	3,586,200	1,167,000	-	-	11,900	-	-	59,400	-	8,502,300
406	Holiday Leave - no doc	24,400	12,500	243,600	31,200	-	-	-	-	-	2,200	-	313,900
410	Holiday Worked Premium Pay	197,700	41,900	-	-	-	-	-	-	-	1,500	-	241,100
420	L-Personal Holiday Leave	252,700	-	-	-	-	-	-	-	-	-	-	252,700
421	Personal Holiday Retro	3,800	-	-	-	-	-	-	-	-	-	-	3,800
426	Personal Holiday Leave-no doc	1,200	-	-	-	-	-	-	-	-	-	-	1,200
430	L-L6070 Business Leave Bank	-	37,300	-	-	-	-	-	-	-	-	-	37,300
431	L-L1324 Business Leave Bank	-	-	-	-	-	-	-	-	-	-	-	-
439	Misc Holiday Retro	3,100	1,000	5,900	4,700	-	2,700	-	-	-	700	-	18,100
440	L-Jury Duty Leave	48,100	8,500	45,600	5,200	-	15,300	6,900	-	-	-	-	129,600
450	L-Military Leave	10,900	-	6,000	3,300	-	3,000	-	-	-	-	-	23,200
560	L-UAFT Disability Leave Bank	-	-	-	-	-	-	30,000	-	-	-	-	30,000
	Total Holiday/Other Leave Pay	3,708,400	612,500	3,887,300	1,211,400	-	21,000	48,800	-	-	63,800	-	9,553,200
	Total Wage and Leave Taken	70,885,100	12,548,700	84,260,700	26,882,500	4,757,500	88,502,800	27,833,800	19,420,300	19,855,300	1,371,000	15,196,600	371,514,300
	Leave Benefits Wage Base	57,031,500	9,817,600	69,715,400	22,743,100	4,707,800	85,327,000	27,065,500	19,201,800	19,416,100	1,166,600	15,103,900	331,296,300
	Leave Accrual Rates	22.20%	22.90%	21.70%	20.80%	0.70%	1.70%	1.10%	0.00%	0.00%	15.20%	0.00%	
	Wages Plus Leave Accrual	69,692,500	12,065,800	84,843,600	27,473,700	4,740,800	86,777,600	27,363,200	19,201,800	19,416,100	1,343,900	15,103,900	368,022,900
	Overtime Pay	1,319,800	559,400	-	-	-	-	-	207,800	390,100	30,100	7,400	2,514,600
	Misc. Pay Not Subject to Leave	159,200	25,100	349,500	193,200	300	2,020,300	418,400	10,700	49,100	2,500	85,300	3,313,600
	Staff Benefits Wage Base	71,171,500	12,650,300	85,193,100	27,666,900	4,741,100	88,797,900	27,781,600	19,420,300	19,855,300	1,376,500	15,196,600	373,851,100
													32,408,000

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, 2013

Schedule 10

Wages subject to Federal Income Tax reported on form 941	
July - September 2012	65,934,800
October - December 2012	93,271,900
January - March 2013	76,142,400
April - June 2013	86,823,500
 Total	<hr/> 322,172,600
 Less beginning of year accrued wages	(11,867,200)
Plus end of year accrued wages	12,170,600
Plus wages not subject to federal tax	48,918,200
UA softledger control	<hr/> 371,394,200
 Difference between payroll system extract and adjusted softledger control	(500)
 Transactions In Payroll Run 15 That Have an Activity Date in FY14, But Have an FY13 Flag	<hr/> 129,900
Total wages per payroll system	371,523,600
Employee Wage Compensation from BFIN	<hr/> (9,300)
 Total Wages and Leave Taken	<hr/> <hr/> 371,514,300
 Reported Wages per Wage Payment Summary Schedule 9	371,514,300
Variance due to rounding	-
Adjusted Reported Wage	<hr/> <hr/> 371,514,300

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, 2013

Total UA Payroll per BHR	371,514,300
Duplicate Recording of "Construction" ¹	7,090,500
Wage Adjustments not in BHR but Accounted for through the W2 Process	3,800
Compensation not in BHR, Accounted for through the W2 Process	(9,300)
Other Miscellaneous Differences	-
Subtotal	<u>378,599,300</u>
Unreconciled Difference Between BHR and BFIN	<u>9,600</u>
Total of Labor and Leave Accounts per BFIN	<u><u>378,608,900</u></u>
Per BFIN	
Labor Account Codes	344,219,200
Leave Taken Account Codes	<u>34,389,700</u>
Total per BFIN	<u><u>378,608,900</u></u>

¹ For budgetary 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

CERTIFICATE OF FRINGE BENEFIT COSTS
UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted April 15, 2014;
2. All costs included in the proposal dated April 15, 2014, to establish final fringe benefit rates for the period July 1, 2012 – June 30, 2013 are allowable in accordance with the requirements of the federal agreements 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): advertising and 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.
5. The fringe benefit rate proposal is prepared using the same cost accounting practices that are disclosed in the DS-2, including its amendments and revisions, filed with and approved by the cognizant agency.

I declare under penalty of perjury that the foregoing is true and correct.

Institution: University of Alaska
Signature: 
Name of Official: Ashok K. Roy, Ph.D., CIA, CBA
Title: Vice-President for Finance & Administration/Chief Financial Officer
Date of Execution: 4/15/14


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4/15/14*

CERTIFICATE OF FRINGE BENEFIT COSTS
DEPARTMENT OF DEFENSE
UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted April 15, 2014; and
2. All costs included in the proposals, dated April 15, 2014 to establish final fringe benefit rates for the period July 1, 2012 through June 30, 2013, are allowable in accordance with the requirements of contracts to which they apply and with the cost principles of the Department of Defense applicable to those contracts; and
3. These proposals do not include any costs which are unallowable under applicable cost principles of the Department of Defense such as (without limitation): advertising and public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, defense of fraud proceedings, and goodwill; and
4. All costs included in these proposals are properly allocable to defense contracts on the basis of a beneficial or causal relationship between the expense incurred and the contracts to which they are allocated in accordance with applicable requirements.

I declare under penalty of perjury that the foregoing is true and correct.

Institution: University of Alaska
Signature: 
Name of Official: Ashok K. Roy, Ph.D., CIA, CBA
Title: Vice-President for Finance & Administration/Chief Financial Officer
Date of Execution: 4/15/14

*done
4/15/14*