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January 26, 2017

Ms. Beth Snyder
Office of Naval Research
Code BD0242, Rm. 368
875 N. Randolph Street
Arlington, VA 22203

RE: FY16 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2016 (one copy enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2015 through June 30, 2016. 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 (1)

cc: Linda Shipp, ONR (1 enclosure)
Dan Westhoff, DCAA, Alaska Sub-Office (1 enclosure)
Sandra Thomson, ONR Seattle Regional Office (1 enclosure)

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2016



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	Total
			Local 6070 Union		Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended		
		Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	
FY16 Staff benefits wage base		64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800	13,335,100	368,546,400
Staff benefits:												
PERS		9,594,700	1,997,000	15,264,200	1,401,800	-	-	-	-	-	-	28,257,700
TRS		-	-	-	581,100	2,717,200	1,087,700	-	-	-	-	4,386,000
ORP-Tier 1		10,800	-	99,100	1,176,500	3,783,400	722,100	-	-	-	-	5,791,900
ORP-Tier 2 and Tier 3		2,766,800	539,700	3,476,100	1,173,100	4,718,700	1,286,400	-	-	-	-	13,960,800
UA pension		3,213,200	585,100	3,592,000	699,400	2,765,900	934,500	71,600	-	-	-	11,861,700
Medicare & Social Security		880,300	171,400	1,253,100	393,800	1,213,200	347,000	1,115,900	1,208,700	210,100	-	6,793,500
Health care		15,674,100	2,817,300	14,744,500	2,903,200	11,226,400	3,832,800	-	-	815,100	-	52,013,400
Life insurance		52,000	9,000	48,900	9,600	36,500	12,900	-	-	-	-	168,900
Long term disability		71,500	14,200	102,000	33,400	101,800	29,300	-	-	-	-	352,200
Unemployment		100,100	19,800	142,800	46,700	142,500	41,100	28,600	27,300	4,800	-	553,700
Workers' compensation		495,300	85,700	465,900	91,700	347,700	123,500	293,400	312,600	25,700	-	2,241,500
Tuition remission		479,000	82,900	450,500	88,700	336,200	119,400	234,400	-	-	-	1,791,100
Consulting/Other		84,700	16,800	120,800	39,500	120,600	34,700	24,200	23,100	4,000	-	468,400
Labor relations		-	24,100	-	-	173,200	49,900	34,800	-	-	-	282,000
Carryforward (over) under from FY14		(4,292,100)	(1,066,400)	(3,348,300)	(647,800)	(2,229,500)	(987,200)	(17,200)	(31,800)	(46,800)	-	(12,667,100)
Total staff benefit costs		29,130,400	5,296,600	36,411,600	7,990,700	25,453,800	7,634,100	1,785,700	1,539,900	1,012,900	-	116,255,700
Benefit rates:												
PERS		14.95%	15.69%	16.66%	4.68%	-	4.13%	-	-	-	-	28,257,700
TRS		-	-	-	1.94%	2.97%	4.14%	-	-	-	-	4,386,000
ORP-Tier 1		0.02%	-	0.11%	3.93%	4.14%	2.74%	-	-	-	-	5,791,900
ORP-Tier 2 and Tier 3		4.31%	4.24%	3.79%	3.92%	5.16%	4.88%	-	-	-	-	13,960,800
UA pension		5.01%	4.60%	3.92%	2.34%	3.02%	3.55%	0.39%	-	-	-	11,861,700
Medicare & Social Security		1.37%	1.35%	1.37%	1.31%	1.33%	1.32%	6.09%	6.89%	6.86%	-	6,793,500
Health care		24.42%	22.13%	16.09%	9.69%	12.28%	14.55%	-	-	26.62%	-	52,013,400
Life insurance		0.08%	0.07%	0.05%	0.03%	0.04%	0.05%	-	-	-	-	168,900
Long term disability		0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	-	-	-	-	352,200
Unemployment		0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	-	553,700
Workers' compensation		0.77%	0.67%	0.51%	0.31%	0.38%	0.47%	1.60%	1.78%	0.84%	-	2,241,500
Tuition remission		0.75%	0.65%	0.49%	0.30%	0.37%	0.45%	1.28%	-	-	-	1,791,100
Consulting/Other		0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	-	468,400
Labor relations		-	0.19%	-	-	0.19%	0.19%	-	-	-	-	282,000
Carryforward (over) under rate		(6.69%)	(8.38%)	(3.65%)	(2.16%)	(2.44%)	(3.75%)	(0.09%)	(0.18%)	(1.53%)	-	(12,667,100)
Actual rates from HR system		45.39%	41.61%	39.74%	26.69%	27.84%	28.98%	9.75%	8.78%	33.08%	-	116,255,700
Calculation of total carryforward:												
Recovery at actual HR rate		29,130,400	5,296,600	36,411,600	7,990,700	25,453,800	7,634,100	1,785,700	1,539,900	1,012,900	-	116,255,700
Recovery at negotiated rate		29,333,700	5,156,200	37,567,200	8,535,900	26,244,900	7,664,600	1,961,800	1,613,100	930,800	-	119,008,200
Calculated carryforward (over) under		(203,300)	140,400	(1,155,600)	(545,200)	(791,100)	(30,500)	(176,100)	(73,200)	82,100	-	(2,752,500)
Misc recoveries & timing differences		(16,300)	11,300	(92,900)	(43,800)	(63,600)	(2,500)	(14,200)	(5,900)	6,600	-	(221,300)
Adjustment to HR rates		(0.03%)	0.09%	(0.10%)	(0.15%)	(0.07%)	(0.01%)	(0.08%)	(0.03%)	0.22%	-	-
Actual rates		45.36%	41.70%	39.64%	26.54%	27.77%	28.97%	9.67%	8.75%	33.30%	-	-
Negotiated rates		45.70%	40.50%	41.00%	28.50%	28.70%	29.10%	10.70%	9.20%	30.40%	-	-
Rate difference		(0.34%)	1.20%	(1.36%)	(1.96%)	(0.93%)	(0.13%)	(1.03%)	(0.45%)	2.90%	-	-
Carryforward (over) under to FY18		(219,600)	151,700	(1,248,500)	(589,000)	(854,700)	(33,000)	(190,300)	(79,100)	88,700	-	(2,973,800)
Federal participation:												
Federal benefit wage base		7,157,900	536,400	14,172,400	3,743,200	12,162,100	1,501,100	1,307,900	5,512,700	953,700	3,119,400	50,166,800
Federal participation percentage		11.15%	4.21%	15.47%	12.50%	13.30%	5.70%	7.13%	31.44%	31.15%	23.39%	-

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Actual Leave Benefit Rates
Year Ended June 30, 2016

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	GN, SN Student	Total
	Classified	Classified	APT Exempt	Faculty (a)	Faculty (a)	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	Total
FY16 Leave benefits wage base	51,885,000	9,976,400	75,181,100	22,139,800	3,474,900	77,823,700	22,993,100	18,127,100	16,695,800	2,579,900	13,270,100	314,146,900
Negotiated rates, FY16:												
Annual leave	9.23%	9.61%	10.31%	9.56%								
Sick leave	5.18%	6.78%	5.06%	1.97%	1.38%	1.94%	0.89%			1.50%		
Holiday/Other leave	6.59%	6.61%	5.53%	5.77%	8.22%	11.76%	11.81%			5.50%		
	<u>21.00%</u>	<u>23.00%</u>	<u>20.90%</u>	<u>17.30%</u>	<u>9.60%</u>	<u>13.70%</u>	<u>12.70%</u>			<u>7.00%</u>		
Annual leave costs:												
Usage	5,180,300	985,300	7,590,900	1,917,000	-	-	6,900	-	-	68,200	-	15,748,600
Reclassify ineligible job groups					-	-	(7,800) (b)	-	-	-	-	(7,800)
Adjusted usage	<u>5,180,300</u>	<u>985,300</u>	<u>7,590,900</u>	<u>1,917,000</u>	-	-	<u>(900)</u>	-	-	<u>68,200</u>	-	<u>15,740,800</u>
HR actual rate	9.98%	9.88%	10.10%	8.66%			(0.00%)			2.64%		
Calculated recovery	4,789,000	958,700	7,751,200	2,116,600	-	-	-	-	-	-	-	15,615,500
Annual leave liability adjustment	305,900	38,300	(47,000)	(44,600)	-	-	(900)	-	-	28,400	-	280,100
Timing differences	(2,600)	(500)	(4,300)	(1,200)	-	-	-	-	-	-	-	(8,600)
Adjusted recovery	<u>5,092,300</u>	<u>996,500</u>	<u>7,699,900</u>	<u>2,070,800</u>	-	-	<u>(900)</u>	-	-	<u>28,400</u>	-	<u>15,887,000</u>
FY16 Under (over) recovery	88,000	(11,200)	(109,000)	(153,800)	-	-	-	-	-	39,800	-	(146,200)
FY14 Under (over) recovery	(71,600)	17,200	325,400	49,600	-	-	-	-	-	(59,000)	-	261,600
Carryforward to FY18	<u>16,400</u>	<u>6,000</u>	<u>216,400</u>	<u>(104,200)</u>	-	-	-	-	-	<u>(19,200)</u>	-	<u>115,400</u>
Sick leave costs:												
Usage	3,040,900	710,600	4,036,400	685,700	72,100	1,707,400	616,800	-	-	37,400	-	10,907,300
Reclassify ineligible job groups					-	-	7,800	-	-	-	-	7,800
Adjusted usage	<u>3,040,900</u>	<u>710,600</u>	<u>4,036,400</u>	<u>685,700</u>	<u>72,100</u>	<u>1,707,400</u>	<u>624,600</u>	-	-	<u>37,400</u>	-	<u>10,915,100</u>
HRS actual rate	5.86%	7.12%	5.37%	3.10%	2.07%	2.19%	2.72%			1.45%		
Calculated recovery	2,687,600	676,400	3,804,200	436,100	48,000	1,509,800	204,600	-	-	38,700	-	9,405,400
Timing differences	7,300	1,800	10,400	1,200	100	4,100	600	-	-	100	-	25,600
Adjusted recovery	<u>2,694,900</u>	<u>678,200</u>	<u>3,814,600</u>	<u>437,300</u>	<u>48,100</u>	<u>1,513,900</u>	<u>205,200</u>	-	-	<u>38,800</u>	-	<u>9,431,000</u>
FY16 Under (over) recovery	346,000	32,400	221,800	248,400	24,000	193,500	419,400	-	-	(1,400)	-	1,484,100
FY14 Under (over) recovery	(278,500)	19,900	48,800	(176,200)	13,400	239,100	(74,200)	-	-	(10,200)	-	(217,900)
Carryforward to FY18	<u>67,500</u>	<u>52,300</u>	<u>270,600</u>	<u>72,200</u>	<u>37,400</u>	<u>432,600</u>	<u>345,200</u>	-	-	<u>(11,600)</u>	-	<u>1,266,200</u>
Holiday/Other leave costs:												
Usage	3,755,000	647,800	4,613,700	1,274,800	187,100	8,489,300	2,169,500	-	-	50,100	-	21,187,300
Reclassify ineligible job groups					-	-	-	-	-	-	-	-
Adjusted usage	<u>3,755,000</u>	<u>647,800</u>	<u>4,613,700</u>	<u>1,274,800</u>	<u>187,100</u>	<u>8,489,300</u>	<u>2,169,500</u>	-	-	<u>50,100</u>	-	<u>21,187,300</u>
HRS actual rate	7.24%	6.49%	6.14%	5.76%	5.38%	10.91%	9.44%			1.94%		
Calculated recovery	3,419,200	659,400	4,157,500	1,277,500	285,600	9,152,100	2,715,500	-	-	141,900	-	21,808,700
Timing differences	(3,000)	(600)	(3,700)	(1,100)	(300)	(8,100)	(2,400)	-	-	(100)	-	(19,300)
Adjusted recovery	<u>3,416,200</u>	<u>658,800</u>	<u>4,153,800</u>	<u>1,276,400</u>	<u>285,300</u>	<u>9,144,000</u>	<u>2,713,100</u>	-	-	<u>141,800</u>	-	<u>21,789,400</u>
FY16 Under (over) recovery	338,800	(11,000)	459,900	(1,600)	(98,200)	(654,700)	(543,600)	-	-	(91,700)	-	(602,100)
FY14 Under (over) recovery	(28,200)	4,500	(38,700)	4,400	-	-	-	-	-	(2,300)	-	(60,300)
Carryforward (over) under to FY18	<u>310,600</u>	<u>(6,500)</u>	<u>421,200</u>	<u>2,800</u>	<u>(98,200)</u>	<u>(654,700)</u>	<u>(543,600)</u>	-	-	<u>(94,000)</u>	-	<u>(662,400)</u>
Calculation of total carryforward:												
Combined HRS actual rate	23.08%	23.49%	21.61%	17.52%	7.45%	13.10%	12.16%			6.03%		
AL liability adj & timing differences	(0.59%)	(0.39%)	0.06%	0.21%	0.01%	0.01%	0.01%			(1.10%)		
FY14 Under (over) recovery	(0.73%)	0.42%	0.45%	(0.55%)	0.39%	0.31%	(0.32%)			(2.77%)		
Total actual rates	<u>21.76%</u>	<u>23.52%</u>	<u>22.12%</u>	<u>17.18%</u>	<u>7.85%</u>	<u>13.42%</u>	<u>11.85%</u>			<u>2.16%</u>		
Negotiated rates	<u>21.00%</u>	<u>23.00%</u>	<u>20.90%</u>	<u>17.30%</u>	<u>9.60%</u>	<u>13.70%</u>	<u>12.70%</u>			<u>7.00%</u>		
Rate difference	<u>0.76%</u>	<u>0.52%</u>	<u>1.22%</u>	<u>(0.12%)</u>	<u>(1.75%)</u>	<u>(0.28%)</u>	<u>(0.85%)</u>			<u>(4.84%)</u>		
FY14 Total carryforward (over) under	<u>(378,300)</u>	<u>41,600</u>	<u>335,500</u>	<u>(122,200)</u>	<u>13,400</u>	<u>239,100</u>	<u>(74,200)</u>	-	-	<u>(71,500)</u>	-	<u>(16,600)</u>
Carryforward (over) under to FY18	<u>394,500</u>	<u>51,800</u>	<u>908,200</u>	<u>(29,200)</u>	<u>(60,800)</u>	<u>(222,100)</u>	<u>(198,400)</u>	-	-	<u>(124,800)</u>	-	<u>719,200</u>
Federal participation:												
Federal leave wage base	5,731,200	380,900	11,667,100	1,639,600	1,659,900	10,619,900	1,323,100	1,296,800	5,320,600	855,500	3,117,500	43,612,100
Federal participation percentage	<u>11.05%</u>	<u>3.82%</u>	<u>15.52%</u>	<u>7.41%</u>	<u>47.77%</u>	<u>13.65%</u>	<u>5.75%</u>	<u>7.15%</u>	<u>31.87%</u>	<u>33.16%</u>	<u>23.49%</u>	

(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 annual 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

	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						
FY16 Staff benefits wage base		64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800	13,335,100	368,546,400
FY16 Average number of eligible employees		1,312	227	1,234	243	921	327	777		68		5,109
PERS:												
FY16 PERS-DB contribution rate		22.00%	22.00%	22.00%	22.00%							
FY16 PERS-DC contribution rate		6.90%	6.90%	6.90%	6.90%							
PERS-DB cost		7,482,000	1,604,700	13,572,400	1,374,300							24,033,400
PERS-DC cost		2,112,700	392,300	1,691,800	27,500							4,224,300
Net PERS cost		9,594,700	1,997,000	15,264,200	1,401,800							28,257,700
PERS rate		14.95%	15.69%	16.66%	4.68%							
TRS:												
FY16 TRS-DB contribution rate					12.56%	12.56%	12.56%					
FY16 TRS-DC contribution rate					9.04%	9.04%	9.04%					
TRS-DB cost					493,200	2,227,300	777,200					3,497,700
TRS-DC cost					87,900	489,900	310,500					888,300
Net TRS cost					581,100	2,717,200	1,087,700					4,386,000
TRS rate					1.94%	2.97%	4.13%					
ORP-Tier 1												
FY16 ORP-Tier 1 contribution rate		14.00%		14.00%	14.00%	14.00%	14.00%					
ORP-Tier 1 cost		10,800		99,100	1,176,500	3,783,400	722,100					5,791,900
ORP-Tier 1 rate		0.02%		0.11%	3.93%	4.14%	2.74%					
ORP-Tier 2 and Tier 3												
FY16 ORP-Tier 2 contribution rate					12.00%	12.00%	12.00%					
FY16 ORP-Tier 3 contribution rate		12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 cost		-	-	4,500	28,000	284,200	25,900					342,600
ORP-Tier 3 cost		3,225,600	580,600	3,791,100	1,307,000	4,749,200	1,435,300					15,088,800
ORP forfeitures		(458,800)	(40,900)	(319,500)	(161,900)	(314,700)	(174,800)					(1,470,600)
Net ORP-Tier 2 and Tier 3 cost		2,766,800	539,700	3,476,100	1,173,100	4,718,700	1,286,400					13,960,800
ORP-Tier 2 and Tier 3 rate		4.31%	4.24%	3.79%	3.92%	5.16%	4.88%					
UA pension plan:												
FY16 Contribution rate		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension contribution		3,485,500	606,900	3,735,500	782,300	2,889,000	1,013,200	71,300				12,583,700
Pension plan administration cost		14,000	2,400	15,000	3,100	11,600	4,100	300				50,500
Pension forfeitures		(286,300)	(24,200)	(158,500)	(86,000)	(134,700)	(82,800)					(772,500)
Net pension cost		3,213,200	585,100	3,592,000	699,400	2,765,900	934,500	71,600				11,861,700
Pension rate		5.01%	4.60%	3.92%	2.34%	3.02%	3.55%	0.39%				
Medicare/Social Security:												
FY16 Contribution rate - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
FY16 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		880,300	171,400	1,253,100	393,800	1,213,200	347,000	264,600	246,200	42,700		4,812,300
Social Security cost		-	-	-	-	-	-	851,300	962,500	167,400		1,981,200
Net Medicare/Social Security cost		880,300	171,400	1,253,100	393,800	1,213,200	347,000	1,115,900	1,208,700	210,100		6,793,500
Medicare/Social Security rate		1.37%	1.35%	1.37%	1.31%	1.33%	1.32%	6.09%	6.89%	6.86%		
Health care:												
FY16 Average health care participants (a)		1,096	197	1,031	203	785	268			57		3,637
Health care costs (a)		19,793,700	3,557,800	18,619,800	3,666,200	14,177,000	4,840,100			1,029,400		65,684,000
Health care recoveries (a)		(4,119,600)	(740,500)	(3,875,300)	(763,000)	(2,950,600)	(1,007,300)			(214,300)		(13,670,600)
Health care cost net of recovery		15,674,100	2,817,300	14,744,500	2,903,200	11,226,400	3,832,800			815,100		52,013,400
Health care rate		24.42%	22.13%	16.09%	9.69%	12.28%	14.55%			26.62%		
Life insurance:												
FY16 Average number of eligible employees		1,312	227	1,234	243	921	327					4,264
Life insurance cost		52,000	9,000	48,900	9,600	36,500	12,900					168,900
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						
FY16 Staff benefits wage base	64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800	13,335,100	368,546,400
FY16 Average number of eligible employees	1,312	227	1,234	243	921	327	777		68		5,109
Long-term disability insurance:											
LTD eligible wages	64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700					316,281,500
LTD cost	71,500	14,200	102,000	33,400	101,800	29,300					352,200
LTD rate	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%					
Unemployment:											
Unemployment eligible wages	64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800		355,211,300
Unemployment cost	100,100	19,800	142,800	46,700	142,500	41,100	28,600	27,300	4,800		553,700
Unemployment rate	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		
Workers' compensation:											
FY16 Average number of eligible employees	1,312	227	1,234	243	921	327	777	828	68		5,937
Workers' compensation costs	495,300	85,700	465,900	91,700	347,700	123,500	293,400	312,600	25,700		2,241,500
Workers' compensation rate	0.77%	0.67%	0.51%	0.31%	0.38%	0.47%	1.60%	1.78%	0.84%		
Tuition remission:											
FY16 Average number of eligible employees	1,312	227	1,234	243	921	327	777				5,041
Tuition remission cost (b)	479,000	82,900	450,500	88,700	336,200	119,400	234,400 ^(b)				1,791,100
Tuition remission rate	0.75%	0.65%	0.49%	0.30%	0.37%	0.45%	1.28%				
Consulting/Other:											
Consulting/Other base	64,187,600	12,731,300	91,627,400	29,950,700	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800		355,211,300
Net Consulting/Other costs	84,700	16,800	120,800	39,500	120,600	34,700	24,200	23,100	4,000		468,400
Consulting/Other rate	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%		
Labor relations:											
Labor relations base		12,731,300			91,445,800	26,338,700	18,334,800				148,850,600
Labor relations cost		24,100			173,200	49,900	34,800				282,000
Labor relations rate		0.19%			0.19%	0.19%	0.19%				
Staff benefit carryforward:											
Carryforward (over) under from FY14 (c)	(4,292,100)	(1,066,400)	(3,348,300)	(647,800)	(2,229,500)	(987,200)	(17,200)	(31,800)	(46,800)		(12,667,100)
Carryforward (over) under rate	(6.69%)	(8.38%)	(3.65%)	(2.16%)	(2.44%)	(3.75%)	(0.09%)	(0.18%)	(1.53%)		

(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 FY14 staff benefit incurred cost report.

Note: Amounts have been rounded to the nearest hundred dollars

	<u>FY16 Actual</u>	<u>FY16 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	28,257,700	28,071,300	(186,400)
TRS	4,386,000	4,349,400	(36,600)
ORP	19,752,700	21,209,000	1,456,300
UA pension	11,861,700	12,629,700	768,000
Medicare & Social Security	6,793,500	7,034,100	240,600
Health care	52,013,400	51,535,100	(478,300)
Life insurance	168,900	173,400	4,500
Long term disability	352,200	343,500	(8,700)
Unemployment	553,700	721,600	167,900
Workers' compensation	2,241,500	2,086,300	(155,200)
Tuition remission	1,791,100	1,807,000	15,900
Consulting/Other	468,400	709,300	240,900
Labor relations	282,000	415,800	133,800
Total benefit costs	<u>128,922,800</u>	<u>131,085,500</u>	<u>2,162,700</u>
Staff benefit recovery	<u>(119,229,500)</u>	<u>(118,418,400)</u>	<u>811,100</u>
Net (over) under recovery from FY16	9,693,300	12,667,100	2,973,800
Net carryforward (over) under from FY14	<u>(12,667,100)</u>	<u>(12,667,100)</u>	<u>-</u>
Staff benefit (over) under recovery carryforward to FY18	<u>(2,973,800)</u>	<u>-</u>	<u>2,973,800</u>
Leave benefits:			
Annual leave cost	15,748,600	15,140,700	(607,900)
Annual leave recovery	<u>(15,887,000)</u>	<u>(15,402,300)</u>	<u>484,700</u>
Annual leave (over) under recovery	<u>(138,400)</u>	<u>(261,600)</u>	<u>(123,200)</u>
Sick leave cost including UAFT bank	10,907,300	9,703,500	(1,203,800)
Sick leave recovery	<u>(9,431,000)</u>	<u>(9,485,600)</u>	<u>(54,600)</u>
Sick leave (over) under recovery	<u>1,476,300</u>	<u>217,900</u>	<u>(1,258,400)</u>
Holiday leave cost	21,187,300	23,057,800	1,870,500
Holiday leave recovery	<u>(21,789,400)</u>	<u>(22,997,500)</u>	<u>(1,208,100)</u>
Holiday leave (over) under recovery	<u>(602,100)</u>	<u>60,300</u>	<u>662,400</u>
Net (over) under recovery from FY16	735,800	16,600	(719,200)
Net carryforward (over) under from FY14	<u>(16,600)</u>	<u>(16,600)</u>	<u>-</u>
Leave benefit (over) under recovery carryforward to FY18	<u>719,200</u>	<u>-</u>	<u>(719,200)</u>

Benefit Costs by Benefit Type
Year Ended June 30, 2016

Schedule 5

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	(264,200)	Annual leave adjustment	
1815	Annual Leave-Taken	15,750,300	Annual leave usage	
1891	UAFFA Leave bank Transfer Out	4,100	Annual leave usage	
1892	UAFFA Leave Bank Transfer In	(4,100)	Annual leave usage	
1895	UAFFA Leave Bank usage	800	Annual leave usage	15,486,900
1819	Post Employment Benefit Cost	(49,300)	Consulting/Other	
1924	Employee Flexible Spend.	(30,900)	Consulting/Other	
1931	Employee Assistance Program	99,900	Consulting/Other	
1950	Staff Benefits - Consulting	419,900	Consulting/Other	
1951	S/B Duplic & Office Costs	21,400	Consulting/Other	
1952	Staff Benefits - Travel	7,400	Consulting/Other	468,400
1920	Health Claims	60,148,000	Health care	
1921	Health Program Fees	2,457,500	Health care	
1922	COBRA Outsourcing	10,900	Health care	
1923	Health Liability Adj	911,000	Health care	
1926	Health Insurance Premium	528,300	Health care	
1929	Wellness Program	1,628,300	Health care	
1973	COBRA/LWOP Health Payment	(186,200)	Health care	
1977	Spouse/Dependent Health	(5,966,900)	Health care	
1978	Employee Defined Contribution	(7,517,500)	Health care	52,013,400
1845	Holiday Leave Taken	14,374,400	Holiday/Other usage	
1850	Admin Lv - Personal Safety Lv Taken	161,600	Holiday/Other usage	
1851	Admin Leave - Other Lv Taken	398,700	Holiday/Other usage	
1853	Sikuliaq Leave Taken/Cash-In	349,500	Holiday/Other usage	
1855	Military Leave Taken	29,100	Holiday/Other usage	
1865	Jury Duty Taken	94,600	Holiday/Other usage	
1866	Jury Duty Pay Back	(7,800)	Holiday/Other usage	
1870	Faculty Time off Taken	5,784,400	Holiday/Other usage	
1881	Local 6070 Leave Bank Transfer Out	44,500	Holiday/Other usage	
1882	Local 6070 Leave Bank Transfer In	(44,500)	Holiday/Other usage	
1885	Local 6070 Leave Bank Usage	5,200	Holiday/Other usage	21,189,700
1932	Labor Relations Expense	282,000	Labor relations	282,000
1925	Life Insurance	168,900	Life insurance	168,900
1935	Long Term Disability	352,200	Long term disability	352,200
1901	FICA (OASDI) UA Cost	1,981,100	Medicare/Social Security	
1902	Medicare UA Cost	4,812,400	Medicare/Social Security	6,793,500

Benefit Costs by Benefit Type
Year Ended June 30, 2016

Schedule 5

Acct Code	Account Title	Per Banner	Description	Total
1912	ORP Retirement Benefit	21,223,300	ORP retirement benefit	
1913	ORP Forfeitures	(1,470,600)	ORP retirement benefit	19,752,700
1903	Pension Plan	12,583,800	Pension plan	
1904	Admin Cost Pension Plan	50,500	Pension plan	
1906	Pension Forfeitures	(772,600)	Pension plan	11,861,700
1915	Public Employees Retiremt	28,257,700	PERS retirement benefit	28,257,700
1812	Annual Leave Recovery	(15,625,300)	Recovery - annual leave	(15,625,300)
1842	Holiday Leave Recovery	(21,791,800)	Recovery - holiday/other	(21,791,800)
1832	Sick Leave Recovery	(9,429,000)	Recovery - sick leave	(9,429,000)
1972	Staff Benefit Recovery	(119,229,500)	Recovery - staff benefits	(119,229,500)
1835	Sick Leave Taken	10,893,600	Sick leave usage	
1836	Sick Leave Payback-W/C	(1,600)	Sick leave usage	
1875	UAFT Leave Bank Usage	13,300	Sick leave usage	10,905,300
1910	Teachers Retirement Systm	4,386,000	TRS retirement benefit	4,386,000
1985	Employee Tuition Remission	1,791,100	Tuition remission	1,791,100
1940	Unemployment Compensation	553,700	Unemployment compensation	553,700
1930	Workers Compensation	2,241,500	Workers' compensation	2,241,500
		<u>10,429,100</u>		<u>10,429,100</u>
Totals				
			Net leave benefit activity	735,800
			Net staff benefit activity	9,693,300
			Total benefit activity	<u>10,429,100</u>

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	51,683,500	9,415,700	75,064,400	22,085,000	2,943,400	65,188,600	20,107,700	-	-	-	-	246,488,300
20	Temporary - Hourly	-	-	-	-	-	-	-	-	9,278,800	2,266,900	-	11,545,700
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	777,700	285,700	-	1,063,400
32	Temporary Faculty Pay	-	-	-	-	-	-	-	4,151,200	-	-	-	4,151,200
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	13,197,300	-	-	-	13,197,300
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	5,595,300	5,595,300
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	566,500	566,500
60	Stipend-Graduate	-	-	-	-	-	-	-	-	12,400	-	6,728,000	6,740,400
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	2,449,000	-	-	2,449,000
64	Stipend-NonGraduate	-	-	-	-	-	-	-	-	-	-	216,100	216,100
65	Resident Assist Ben-Fica	-	-	-	-	-	-	-	-	15,200	-	-	15,200
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	3,717,200	-	-	3,717,200
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	88,400	-	-	88,400
105	CEA Call-in Pay	-	158,700	-	-	-	-	-	-	500	400	-	159,600
110	CEA Union Standby Pay	-	360,400	-	-	-	-	-	-	1,800	2,200	-	364,400
120	L6070 Supervisory Pay	-	10,900	-	-	-	-	-	-	-	-	-	10,900
139	Adjustment Units	800	1,100	7,200	-	6,400	134,800	89,700	-	59,200	-	-	299,200
140	Adjustments Hours	43,700	1,400	39,800	(14,200)	31,200	(20,800)	(21,900)	16,300	283,100	22,500	300	381,400
141	FT Adjustment	-	-	-	-	-	-	-	350,900	-	-	-	350,900
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	153,700	153,700
146	FW Adjustment	-	-	-	-	-	-	-	202,200	-	-	-	202,200
147	Hourly Adjunct	-	-	-	-	-	-	-	205,300	-	-	-	205,300
150	Biweek Additional Staff Assign	-	-	45,200	12,800	-	-	-	-	-	-	-	58,000
155	Hourly Additional Assignment	24,000	-	-	-	-	-	-	-	-	-	-	24,000
200	Credit Biweekly Overload	-	-	-	2,600	24,700	443,400	603,000	-	-	-	-	1,073,700
230	Credit Biweekly Summer Assign	-	-	-	-	4,200	1,497,800	1,106,000	-	-	-	-	2,608,000
250	Non-Credit Biweekly Overload	-	-	-	31,300	13,400	337,200	325,100	-	-	-	-	707,000
280	Non-Credit Biweek Summer Assgn	-	-	-	-	23,100	2,644,600	779,100	-	-	-	-	3,446,800
290	Contract Extension	-	-	-	-	408,100	7,551,400	-	-	-	-	-	7,959,500
320	Shift Differential	69,400	24,200	-	-	-	-	-	-	500	-	-	94,100
350	Emergency/Oncall	51,300	-	-	-	-	-	-	-	-	-	-	51,300
695	Retro Pay Individual	12,300	4,000	24,500	22,300	20,400	46,700	4,400	3,900	12,000	2,200	-	152,700
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	10,200	10,200
Total general pay (leave benefit wage base)		51,885,000	9,976,400	75,181,100	22,139,800	3,474,900	77,823,700	22,993,100	18,127,100	16,695,800	2,579,900	13,270,100	314,146,900
300	Overtime Pay	763,200	299,500	-	-	-	-	-	-	471,000	157,600	-	1,691,300
301	Overtime-Premium Portion	381,600	149,700	-	-	-	-	-	-	235,500	78,400	-	845,200
302	Adjunct Hourly OT	-	-	-	-	-	-	-	129,500	-	-	-	129,500
303	Adjunct Hourly OT Premium	-	-	-	-	-	-	-	64,700	-	-	-	64,700
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	2,400	2,400
306	Student Overtime Premium	-	-	-	-	-	-	-	-	-	-	1,200	1,200
325	Shift Differential Overtime	97,500	7,700	-	-	-	-	-	-	200	-	-	105,400
Total overtime pay		1,242,300	456,900	-	-	-	-	-	194,200	706,700	236,000	3,600	2,839,700
11	Flat Amount Increase Payment	-	-	-	-	-	624,800	261,400	-	-	-	-	886,200
90	Sabbatical Pay	-	-	-	-	-	1,552,000	129,200	-	-	-	-	1,681,200
360	Department Chair	-	-	-	-	-	309,000	16,000	-	-	-	-	325,000
700	Award	4,400	-	5,300	-	-	1,000	2,000	1,000	200	-	3,200	17,100
710	Bonus	94,100	3,300	195,100	32,400	-	20,100	3,700	3,000	13,800	5,200	45,900	416,600
720	Commissions	-	-	-	-	-	-	-	-	-	-	100	100
730	Flat Fee	2,900	100	451,800	12,800	300	300	1,000	5,600	116,000	60,100	-	650,900
731	Flat Fee/Miscellaneous	-	-	-	-	-	-	-	-	-	-	10,900	10,900
735	Honoraria FICA Taxable	1,300	-	200	500	-	-	-	3,900	700	-	-	6,600
736	Honoraria Non-FICA Taxable	-	-	-	-	-	-	-	-	-	-	1,300	1,300
740	Housing	-	-	26,200	11,500	-	-	-	-	-	-	-	37,700
765	Pay in Lieu	61,700	-	54,900	114,700	-	453,100	12,200	-	-	-	-	696,600
Total misc. pay (no leave accrual)		164,400	3,400	733,500	171,900	300	2,960,300	425,500	13,500	130,700	65,300	61,400	4,730,200

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 UAFU 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	Annual Leave	4,505,400	871,600	6,831,600	1,548,700	-	-	6,900	-	-	33,600	-	13,797,800
501	Annual Leave Retro	500	400	16,500	26,200	-	-	-	-	-	-	-	43,600
506	Annual Leave - no doc	600	-	500	-	-	-	-	-	-	500	-	1,600
510	Annual Leave Payoff	434,600	46,100	593,000	339,500	-	-	-	-	-	32,500	-	1,445,700
515	Annual Leave Cash-In	231,700	63,300	136,000	-	-	-	-	-	-	1,700	-	432,700
520	Terminal Annual Leave	7,500	3,900	13,300	2,600	-	-	-	-	-	-	-	27,300
	Total annual leave	5,180,300	985,300	7,590,900	1,917,000	-	-	6,900	-	-	68,300	-	15,748,700
550	Sick Leave	3,031,900	709,500	4,010,800	665,800	63,100	1,384,500	391,000	-	-	37,400	-	10,294,000
551	Sick Leave Retro	7,100	800	12,100	17,400	2,900	17,800	4,600	-	-	-	-	62,700
555	Terminal Sick Leave	1,500	300	13,300	2,500	-	114,400	-	-	-	-	-	132,000
556	Sick Leave - no doc	400	-	200	-	6,100	190,700	207,900	-	-	-	-	405,300
560	L- UAFT Disability Leave Bank	-	-	-	-	-	-	13,300	-	-	-	-	13,300
	Total sick leave	3,040,900	710,600	4,036,400	685,700	72,100	1,707,400	616,800	-	-	37,400	-	10,907,300
400	Holiday Leave	2,924,100	536,200	4,140,400	1,165,200	131,700	3,426,500	1,047,800	-	-	45,900	-	13,417,800
406	Holiday Leave -NoD Faculty	300	-	300	-	18,300	379,500	-	-	-	300	-	398,700
410	Holiday Premium Pay	229,300	63,200	-	-	-	-	-	-	-	2,400	-	294,900
420	Personal Holiday Leave	244,900	-	-	-	-	-	-	-	-	-	-	244,900
421	Personal Holiday Retro	4,600	-	-	-	-	-	-	-	-	-	-	4,600
425	L-Faculty Time Off	-	-	-	-	34,600	3,942,400	1,096,100	-	-	-	-	5,073,100
427	L-Faculty Time Off No Dock	-	-	-	-	-	691,000	18,300	-	-	-	-	709,300
430	L- L6070 Business Leave Bank	-	5,200	-	-	-	-	-	-	-	-	-	5,200
431	L-L1324 Business Leave Bank	800	-	-	-	-	-	-	-	-	-	-	800
439	Misc Holiday Retro	3,200	600	3,100	2,600	2,500	4,900	100	-	-	400	-	17,400
440	Jury Duty Leave	28,500	6,400	34,800	7,600	-	9,200	5,000	-	-	-	-	91,500
450	Military Leave	8,800	200	20,100	-	-	-	-	-	-	-	-	29,100
460	Recognition Leave	7,300	-	3,100	-	-	-	-	-	-	-	-	10,400
465	Administrative Leave	105,600	26,300	168,300	91,000	-	8,300	400	-	-	100	-	400,000
466	L-Personal Safety Admin LV	49,400	9,700	63,700	8,400	-	27,500	1,800	-	-	1,000	-	161,500
625	L-Cruz Lv Take N-E (Sikuliaq)	135,100	-	-	-	-	-	-	-	-	-	-	135,100
626	L-Shore Lv Take N-E (Sikuliaq)	6,300	-	-	-	-	-	-	-	-	-	-	6,300
627	L-Cruz Lv Take E (Sikuliaq)	-	-	140,600	-	-	-	-	-	-	-	-	140,600
628	L-Shore Leav Cash In(Sikuliaq)	1,600	-	-	-	-	-	-	-	-	-	-	1,600
629	L-Cruz Lv Cash-In(Sikuliaq)	5,200	-	39,300	-	-	-	-	-	-	-	-	44,500
	Total holiday/other leave pay	3,755,000	647,800	4,613,700	1,274,800	187,100	8,489,300	2,169,500	-	-	50,100	-	21,187,300
Total wage and leave taken		65,267,900	12,780,400	92,155,600	26,189,200	3,734,400	90,980,700	26,211,800	18,334,800	17,533,200	3,037,000	13,335,100	369,560,100
Leave benefits wage base		51,885,000	9,976,400	75,181,100	22,139,800	3,474,900	77,823,700	22,993,100	18,127,100	16,695,800	2,579,900	13,270,100	314,146,900
Leave accrual rates		21.00%	23.00%	20.90%	17.30%	9.60%	13.70%	12.70%	0.00%	0.00%	7.00%	0.00%	
Wages plus leave accrual		62,780,900	12,271,000	90,893,900	25,970,000	3,808,500	88,485,500	25,913,200	18,127,100	16,695,800	2,760,500	13,270,100	360,976,500
Overtime pay		1,242,300	456,900	-	-	-	-	-	194,200	706,700	236,000	3,600	2,839,700
Misc. pay not subject to leave		164,400	3,400	733,500	171,900	300	2,960,300	425,500	13,500	130,700	65,300	61,400	4,730,200
Staff benefits wage base		64,187,600	12,731,300	91,627,400	26,141,900	3,808,800	91,445,800	26,338,700	18,334,800	17,533,200	3,061,800	13,335,100	368,546,400
					29,950,700								

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2016

Schedule 7

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY14 Carryforward (over) under to FY16	(16,600)	(12,667,100)	(12,683,700)
FY16 Net activity	735,800	9,693,300	10,429,100
	<hr/>	<hr/>	<hr/>
FY16 Carryforward (over) under to FY18	719,200	(2,973,800)	(2,254,600)
FY15 Carryforward (over) under to FY17	1,518,900	(782,300)	736,600
	<hr/>	<hr/>	<hr/>
Net fund balance	<u>2,238,100</u>	<u>(3,756,100)</u>	<u>(1,518,000)</u>
Per Banner Finance (BFIN)	4,124,900	(3,756,000)	368,900
	Leave CBU	Staff Ben Health	
	(1,886,600)	-	(1,886,600)
	<hr/>	<hr/>	<hr/>
	2,238,300	(3,756,000)	(1,517,700)
	<hr/>	<hr/>	<hr/>
Difference	(200) (a)	(100) (a)	(300) (a)
Adjusted BFIN	<u>2,238,100</u>	<u>(3,756,100)</u>	<u>(1,518,000)</u>

(a) immaterial variance due to rounding

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 January 26, 2017 to establish fixed with carry-forward fringe benefit cost rates for the period beginning July 1, 2015 through June 30, 2016 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

Myron J. Dosch

Chief Financial Officer
Title

January 26, 2017

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 January 26, 2017 to establish final fringe benefit cost rates for July 1, 2015 through June 30, 2016 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

January 26, 2017
Date of Execution