

# Fringe Benefits Budget Transfer Matrix

Revised: 03/06/2024

<u>Commitment Item</u>	<u>Rate</u>
Non-Personnel Commitment Items	0.00%
501100 Admin-Staff Pool	37.00%
501105 Admin-Contract	37.00%
501110 Admin-Salary	37.00%
501115 Admin-Hourly	37.00%
501130 Admin-L/T Temp	7.65%
501195 Annual Vacation Accrual	7.65%
501198 Payroll Lapse Offset	37.00%
501199 Staff-Reserve Clearing	37.00%
502000 Admin Special Staff Pool	7.65%
502010 Admin-Special Comp	7.65%
502015 Admin-Overtime	7.65%
502020 Admin-2nd Shift Diff	7.65%
502025 Admin-3rd Shift Diff	7.65%
502032 Staff Moving Expense	7.65%
502035 Housing Allow & Asst	7.65%
503000 Faculty Pool	37.00%
503005 Faculty-Salary	37.00%
503010 Faculty-Part-Time	7.65%
503100 Faculty-Incentive	7.65%
503105 Faculty-Sabbatical	37.00%
503399 Faculty-Reserve Clearing	37.00%
503505 Faculty-Summer	7.65%
503510 Faculty-Winter	7.65%
504000 Faculty-Special Pool	7.65%
504005 Faculty-Overload	7.65%
504010 Faculty-Summer Fellowship	7.65%
504015 Faculty-Special Comp	7.65%
504032 Faculty Moving Expense	7.65%

## Examples

- (1) \$1,000 from Operating (0.00%) to 501105 (37.00%) requires \$370 in Fringe Benefits be added for a total transfer of \$1,370.
- (2) \$1,000 from Operating (0.00%) to 504015 (7.65%) requires \$77 in Fringe Benefits be added for a total transfer of \$1,077.
- (3) Operating needs a total of \$1,000 from Personnel using G/L 501105 (37.00%). \$1,000 from 501105 and \$0 from 520000 for a total transfer to Operating of \$1,000.
- (4) Operating needs a total of \$1,000 from Personnel using G/L 504015 (7.65%). \$1,000 from 504015 and \$0 from 520000 for a total transfer to Operating of \$1,000.

**NOTE:** Examples #3 and #4 are only allowed once the division has met their Salary Lapse budget for the Fiscal Year. In addition, use of Fringe Benefit budget is not permitted when funding non-personnel with personnel budgets.

**> Please round all calculations to whole dollars, no cents. <**