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Date: December 22, 2014

To: Ashok Roy, Vice-President for Finance & Administration/Chief Financial Officer, SW Finance Ops  
Jim Lynch, Associate Vice President for Treasury and Procurement Services, SW Finance Ops  
Myron Dosch, Controller, SW Finance Ops  
Nichole Pittman, Chief Audit Executive, SW Audit and Consulting Services  
Erik Seastedt, Chief Human Resources Officer, SW Human Resources  
Donald Smith, Executive Director, SW Labor and Employee Relations  
Erika Van Flein, Director of Benefits, SW Human Resources  
Carolyn Weaver, Director of HR User Services, SW Human Resources

From: Tanya Hollis, Director, SW Cost Analysis *TH*

Re: FY14 Fringe Benefit Incurred Cost Report

Attached is the FY14 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 FY14 with the negotiated rates presented for comparison purposes.

E-Class	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	<u>FY14 Negotiated Benefit Rates</u>	<u>FY14 Actual Benefit Rates</u>	<u>FY14 Negotiated Benefit Rates</u>	<u>FY14 Actual Benefit Rates</u>
NR	22.40%	21.75%	50.40%	44.44%
CR	21.10%	21.52%	53.40%	44.91%
XR	20.60%	21.05%	41.90%	38.19%
EX, FR	17.00%	16.48%	29.00%	26.95%
FN	0.10%	0.45%	29.00%	26.95%
F9	1.50%	1.77%	31.20%	28.78%
AR, A9	1.50%	1.23%	34.70%	31.22%
FT, FW	0.00%	0.00%	10.10%	10.00%
CT, GT, NT, ST, XT	0.00%	0.00%	8.20%	8.04%
NX, XX	13.40%	6.31%	33.40%	29.37%
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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December 19, 2014

Beth Snyder  
Contracting Officer  
Indirect Cost Branch  
Office of Naval Research  
875 N. Randolph Street  
Code BD0242, Room 368  
Arlington, VA 22203

RE: FY14 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2014 (one copy enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2013 through June 30, 2014. The certifications applicable to this final fringe benefit proposal are included as an attachment in the report. Based on my review, the report was prepared on a basis consistent with that of the prior year.

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

Sincerely,

Myron J. Dosch

MJD/tlh

Enclosure (1)

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

UNIVERSITY OF ALASKA  
FRINGE BENEFIT REPORT  
YEAR ENDED JUNE 30, 2014



UNIVERSITY OF ALASKA  
FRINGE BENEFIT REPORT

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Attachment A: Certifications

Certificate of Fringe Benefit Costs

Certificate of Fringe Benefit Costs Department of Defense

	E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
		Local 6070 Union			Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended		
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC</u>	<u>Faculty</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>	
FY14 Staff benefits wage base	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100	14,561,800	382,117,300	
Staff benefits:												
PERS	10,154,000	1,940,400	14,561,900	1,504,800	-	-	-	-	-	-	28,161,100	
TRS	-	-	-	687,500	3,025,700	1,371,900	-	-	-	-	5,085,100	
ORP-Tier 1	15,700	-	99,100	1,150,100	4,314,400	828,900	-	-	-	-	6,408,200	
ORP-Tier 2 and Tier 3	3,016,500	501,200	3,083,600	1,238,900	4,257,000	1,221,900	-	-	-	-	13,319,100	
UA pension	3,631,500	621,500	3,649,900	768,200	3,056,800	1,065,200	88,300	-	-	-	12,881,400	
Medicare & Social Security	954,300	170,400	1,220,800	404,500	1,222,200	371,600	1,318,400	1,438,000	83,500	-	7,183,700	
Health care	15,473,000	2,456,900	13,031,100	2,677,600	10,278,100	3,544,900	-	-	314,300	-	47,775,900	
Life insurance	58,600	9,300	49,300	10,100	39,000	14,600	-	-	-	-	180,900	
Long term disability	73,900	12,900	93,400	32,400	95,100	29,100	-	-	-	-	336,800	
Unemployment	129,000	22,600	162,900	56,600	165,900	50,800	34,200	35,100	2,100	-	659,200	
Workers' compensation	452,300	408,600	373,500	129,700	352,600	107,900	72,700	113,200	6,700	-	2,017,200	
Tuition remission	522,600	82,900	439,700	90,300	347,300	129,900	202,200	-	-	-	1,814,900	
Consulting/Other	87,100	40,500	110,000	38,200	112,000	34,300	23,100	23,700	1,400	-	470,300	
Labor relations	-	66,200	-	-	487,200	149,300	100,400	-	-	-	803,100	
Carryforward (over) under from FY12	(2,624,000)	(691,500)	(2,175,900)	(289,800)	(1,132,300)	(77,200)	69,100	(36,200)	(66,900)	-	(7,024,700)	
Total staff benefit costs	31,944,500	5,641,900	34,699,300	8,499,100	26,621,000	8,843,100	1,908,400	1,573,800	341,100	-	120,072,200	
Benefit rates:												
PERS	14.12%	15.43%	16.03%	4.77%							28,161,100	
TRS				2.18%	3.27%	4.84%					5,085,100	
ORP-Tier 1	0.02%		0.11%	3.65%	4.66%	2.92%					6,408,200	
ORP-Tier 2 and Tier 3	4.19%	3.99%	3.39%	3.93%	4.60%	4.31%					13,319,100	
UA pension	5.05%	4.94%	4.02%	2.43%	3.30%	3.76%	0.46%				12,881,400	
Medicare & Social Security	1.33%	1.36%	1.34%	1.28%	1.32%	1.31%	6.91%	7.34%	7.18%		7,183,700	
Health care	21.51%	19.54%	14.34%	8.49%	11.11%	12.51%			27.05%		47,775,900	
Life insurance	0.08%	0.07%	0.05%	0.03%	0.04%	0.05%					180,900	
Long term disability	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%					336,800	
Unemployment	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%		659,200	
Workers' compensation	0.63%	0.63%	0.41%	0.41%	0.38%	0.38%	0.38%	0.58%	0.58%		2,017,200	
Tuition remission	0.73%	0.66%	0.48%	0.29%	0.38%	0.46%	1.06%				1,814,900	
Consulting/Other	0.12%	0.32%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%		470,300	
Labor relations		0.53%			0.53%	0.53%					803,100	
Carryforward (over) under rate	(3.65%)	(5.50%)	(2.40%)	(0.92%)	(1.22%)	(0.27%)	0.36%	(0.18%)	(5.76%)		(7,024,700)	
Actual rates from HR system	44.41%	44.87%	38.17%	26.94%	28.77%	31.20%	10.00%	8.04%	29.35%		120,072,200	
Calculation of total carryforward:												
Recovery at actual HR rate	31,944,500	5,641,900	34,699,300	8,499,100	26,621,000	8,843,100	1,908,400	1,573,800	341,100	-	120,072,200	
Recovery at negotiated rate	36,256,100	6,713,200	38,062,800	9,149,900	28,860,600	9,834,800	1,925,700	1,605,700	388,100	-	132,796,900	
Calculated carryforward (over) under	(4,311,600)	(1,071,300)	(3,363,500)	(650,800)	(2,239,600)	(991,700)	(17,300)	(31,900)	(47,000)	-	(12,724,700)	
Misc recoveries & timing differences	19,500	4,900	15,200	3,000	10,100	4,500	100	100	200	-	57,600	
Adjustment to HR rates	0.03%	0.04%	0.02%	0.01%	0.01%	0.02%	0.00%	0.00%	0.02%			
Actual rates	44.44%	44.91%	38.19%	26.95%	28.78%	31.22%	10.00%	8.04%	29.37%			
Negotiated rates	50.40%	53.40%	41.90%	29.00%	31.20%	34.70%	10.10%	8.20%	33.40%			
Rate difference	(5.96%)	(8.49%)	(3.71%)	(2.05%)	(2.42%)	(3.48%)	(0.10%)	(0.16%)	(4.03%)			
Carryforward (over) under to FY16	(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)	
Federal participation:												
Federal benefit wage base	8,281,200	315,400	12,997,900	3,642,900	11,804,500	1,536,100	924,000	5,978,700	257,800	3,727,200	49,465,700	
Federal participation percentage	11.51%	2.51%	14.31%	11.55%	12.76%	5.42%	4.85%	30.53%	22.18%	25.60%		

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska  
Actual Leave Benefit Rates  
Year Ended June 30, 2014

E-Class	NR	CR	XR	EX , FR Executives & Nonunion	FN	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
	Local 6070 Union			Nonunion			UAFB Union	Union & Nonunion	Temporary	Extended		
	<u>Classified</u>	<u>Classified</u>	<u>APT Exempt</u>	<u>Faculty (a)</u>	<u>Faculty (a)</u>	<u>UNAC</u>	<u>Faculty</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>
FY14 Leave benefits wage base	57,513,800	9,875,700	74,875,200	23,414,700	3,828,700	88,361,500	27,703,000	18,814,200	19,077,000	1,008,400	14,478,200	338,950,400
Negotiated rates, FY14:												
Annual leave	9.79%	9.38%	10.35%	9.54%						6.23%		
Sick leave	6.02%	5.80%	4.75%	2.25%	0.10%	1.50%	1.50%			2.17%		
Holiday/Other leave	6.59%	5.92%	5.50%	5.21%						5.00%		
	22.40%	21.10%	20.60%	17.00%	0.10%	1.50%	1.50%			13.40%		
Annual leave costs:												
Usage	5,374,700	950,800	7,469,100	2,176,800	-	-	16,200	-	-	64,800		16,052,400
Reclassify ineligible job groups					- (b)	- (b)	(6,500) (b)	- (b)	-			(6,500)
Adjusted usage	5,374,700	950,800	7,469,100	2,176,800	-	-	9,700	-	-	64,800		16,045,900
HR actual rate	9.35%	9.63%	9.98%	9.30%			0.04%			6.43%		
Calculated recovery	5,630,600	926,300	7,749,600	2,233,800	-	-	-	-	-	62,800		16,603,100
Annual leave liability adjustment	(48,200)	10,200	(326,200)	(85,500)	-	-	9,700	-	-	61,000		(379,000)
Timing differences	(5,600)	(900)	(7,700)	(2,200)	-	-	-	-	-	(100)		(16,500)
Adjusted recovery	5,576,800	935,600	7,415,700	2,146,100	-	-	9,700	-	-	123,700		16,207,600
FY14 Under (over) recovery	(202,100)	15,200	53,400	30,700	-	-	-	-	-	(58,900)		(161,700)
FY12 Under (over) recovery	130,500	2,000	272,000	18,900	-	-	-	-	-	(100)	-	423,300
Carryforward to FY16	(71,600)	17,200	325,400	49,600	-	-	-	-	-	(59,000)		261,600
Sick leave costs:												
Usage	3,169,000	632,000	3,685,900	528,800	55,400	1,463,600	277,900	-	-	19,900		9,832,500
Reclassify ineligible job groups					-	30,800	15,700	-	-			46,500
Adjusted usage	3,169,000	632,000	3,685,900	528,800	55,400	1,494,400	293,600	-	-	19,900		9,879,000
HRS actual rate	5.51%	6.40%	4.92%	2.26%	1.45%	1.69%	1.06%			1.97%		
Calculated recovery	3,462,300	572,800	3,556,600	526,800	3,800	1,325,400	415,600	-	-	21,900		9,885,200
Timing differences	200	100	200	-	-	100	-	-	-	-		600
Adjusted recovery	3,462,500	572,900	3,556,800	526,800	3,800	1,325,500	415,600	-	-	21,900		9,885,800
FY14 Under (over) recovery	(293,500)	59,100	129,100	2,000	51,600	168,900	(122,000)	-	-	(2,000)		(6,800)
FY12 Under (over) recovery	15,000	(39,200)	(80,300)	(178,200)	(38,200)	70,200	47,800	-	-	(8,200)	-	(211,100)
Carryforward to FY16	(278,500)	19,900	48,800	(176,200)	13,400	239,100	(74,200)	-	-	(10,200)		(217,900)
Holiday/Other leave costs:												
Usage	3,736,700	614,600	4,134,900	1,251,300	-	30,800	9,200	-	-	52,600		9,830,100
Reclassify ineligible job groups		-			- (b)	(30,800) (b)	(9,200) (b)	- (b)	-			(40,000)
Adjusted usage	3,736,700	614,600	4,134,900	1,251,300	-	-	-	-	-	52,600		9,790,100
HRS actual rate	6.50%	6.22%	5.52%	5.34%						5.22%		
Calculated recovery	3,790,200	584,600	4,118,100	1,219,900	-	-	-	-	-	50,400		9,763,200
Timing differences	6,700	1,000	7,300	2,100	-	-	-	-	-	100		17,200
Adjusted recovery	3,796,900	585,600	4,125,400	1,222,000	-	-	-	-	-	50,500		9,780,400
FY14 Under (over) recovery	(60,200)	29,000	9,500	29,300	-	-	-	-	-	2,100		9,700
FY12 Under (over) recovery	32,000	(24,500)	(48,200)	(24,900)	-	-	-	-	-	(4,400)	-	(70,000)
Carryforward (over) under to FY16	(28,200)	4,500	(38,700)	4,400	-	-	-	-	-	(2,300)		(60,300)
Calculation of total carryforward:												
Combined HRS actual rate	21.36%	22.25%	20.42%	16.90%	1.45%	1.69%	1.10%			13.62%		
AL liability adj & timing differences	0.08%	(0.11%)	0.44%	0.37%			(0.04%)			(6.05%)		
FY12 Under (over) recovery	0.31%	(0.62%)	0.19%	(0.79%)	(1.00%)	0.08%	0.17%			(1.26%)		
Total actual rates	21.75%	21.52%	21.05%	16.48%	0.45%	1.77%	1.23%			6.31%		
Negotiated rates	22.40%	21.10%	20.60%	17.00%	0.10%	1.50%	1.50%			13.40%		
Rate difference	(0.65%)	0.42%	0.45%	(0.52%)	0.35%	0.27%	(0.27%)			(7.09%)		
FY12 Total carryforward (over) under	177,500	(61,700)	143,500	(184,200)	(38,200)	70,200	47,800	-	-	(12,700)	-	142,200
Carryforward (over) under to FY16	(378,300)	41,600	335,500	(122,200)	13,400	239,100	(74,200)	-	-	(71,500)		(16,600)
Federal participation:												
Federal leave wage base	6,490,100	192,100	10,642,200	1,679,200	1,676,600	11,406,400	1,512,200	923,800	5,801,500	224,800	3,719,700	44,268,600
Federal participation percentage	11.28%	1.95%	14.21%	7.17%	43.79%	12.91%	5.46%	4.91%	30.41%	22.29%	25.69%	

(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, 2014



Schedule 2

	E-Class	NR	CR Local 6070 Union	XR APT	EX, FR Executives & Nonunion Faculty (1)	FN Nonunion Faculty (1)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Union & Non-Union Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student
<u>Description</u>		<u>Classified</u>	<u>Classified</u>	<u>Exempt</u>								
Leave benefit rates		22.40%	21.10%	20.60%	17.00%	0.10%	1.50%	1.50%	0.00%	0.00%	13.40%	0.00%
Staff benefit rates		50.40%	53.40%	41.90%	29.00%	29.00%	31.20%	34.70%	10.10%	8.20%	33.40%	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
<b>Benefits:</b>																		
PERS	15.63%	14.12%	17.09%	15.43%	17.68%	16.03%	4.78%	4.77%										
TRS							2.45%	2.18%	3.81%	3.27%	5.22%	4.84%						
ORP-Tier 1		0.02%			0.15%	0.11%	3.55%	3.65%	5.24%	4.66%	3.47%	2.92%						
ORP-Tier 2 & Tier 3	3.26%	4.19%	3.01%	3.99%	2.41%	3.39%	3.31%	3.93%	3.58%	4.60%	3.78%	4.31%						
UA pension	5.27%	5.05%	5.24%	4.94%	4.26%	4.02%	2.56%	2.43%	3.42%	3.30%	4.19%	3.76%	0.63%	0.46%				
Medicare/Social Security	1.34%	1.33%	1.29%	1.36%	1.32%	1.34%	1.28%	1.28%	1.29%	1.32%	1.28%	1.31%	6.73%	6.91%	7.17%	7.34%	7.31%	7.18%
Health care	25.88%	21.51%	23.73%	19.54%	16.90%	14.34%	10.53%	8.49%	13.09%	11.11%	14.96%	12.51%					29.10%	27.05%
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	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%	0.22%	0.18%
Workers' compensation	1.25%	0.63%	6.49%	3.25%	0.63%	0.41%	0.63%	0.41%	0.49%	0.38%	0.49%	0.38%	0.49%	0.38%	0.88%	0.58%	0.88%	0.58%
Tuition remission	0.75%	0.73%	0.67%	0.66%	0.49%	0.48%	0.30%	0.29%	0.38%	0.38%	0.47%	0.46%	0.99%	1.06%				
Consulting/Other	0.19%	0.12%	0.41%	0.32%	0.17%	0.12%	0.15%	0.12%	0.16%	0.12%	0.16%	0.12%	0.13%	0.12%	0.13%	0.12%	0.19%	0.12%
Labor relations			0.57%	0.53%					0.57%	0.53%	0.57%	0.53%	0.57%	0.53%				
Carryforward (over) under	(3.63%)	(3.65%)	(5.51%)	(5.50%)	(2.51%)	(2.40%)	(0.90%)	(0.92%)	(1.25%)	(1.22%)	(0.27%)	(0.27%)	0.36%	0.36%	(0.18%)	(0.18%)	(4.29%)	(5.76%)
Rounding	0.05%		0.01%		0.02%				0.05%				(0.02%)		(0.02%)		(0.01%)	
Adjustment for timing		0.03%		0.04%		0.02%		0.01%		0.01%		0.02%		0.00%		0.00%		0.02%
Total	50.40%	44.44%	53.40%	44.91%	41.90%	38.19%	29.00%	26.95%	31.20%	28.78%	34.70%	31.22%	10.10%	10.00%	8.20%	8.04%	33.40%	29.37%

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

<b>Key</b>	
	Benefit rates charged from FY14 Staff benefit projection
	Actual benefit rates incurred



University of Alaska  
Fringe Benefit (Over) Under Recovery  
Year Ended June 30, 2014

Schedule 4

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY12 Carryforward (over) under to FY14	142,200	(7,024,700)	(6,882,500)
FY14 Net activity	(158,800)	(5,642,400)	(5,801,200)
	<hr/>	<hr/>	<hr/>
FY14 Carryforward (over) under to FY16	(16,600)	(12,667,100)	(12,683,700)
FY13 Carryforward (over) under to FY15	(890,200)	(13,374,600)	(14,264,800)
	<hr/>	<hr/>	<hr/>
Net fund balance	<u>(906,800)</u>	<u>(26,041,700)</u>	<u>(26,948,500)</u>
Per Banner Finance (BFIN)	Leave 825,000	Staff Ben (26,041,700)	(25,216,700)
	CBU <u>(1,731,700)</u>	Health <u>-</u>	<u>(1,731,700)</u>
	<u>(906,700)</u>	<u>(26,041,700)</u>	<u>(26,948,400)</u>
Difference	<u>(100) (a)</u>	<u>-</u>	<u>(100) (a)</u>
Adjusted BFIN	<u>(906,800)</u>	<u>(26,041,700)</u>	<u>(26,948,500)</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, 2014

Schedule 5

	<u>FY14 Actual</u>	<u>FY14 Projected</u>	<u>Variance</u>
<b>Staff Benefits:</b>			
PERS	28,161,100	30,317,000	2,155,900
TRS	5,085,100	5,702,100	617,000
ORP	19,727,300	17,172,800	(2,554,500)
UA pension	12,881,400	13,382,300	500,900
Medicare & Social Security	7,183,700	7,061,800	(121,900)
Health care	47,775,900	56,249,500	8,473,600
Life insurance	180,900	174,000	(6,900)
Long term disability	336,800	347,300	10,500
Unemployment	659,200	782,800	123,600
Workers' compensation	2,017,200	3,326,500	1,309,300
Tuition remission	1,814,900	1,810,000	(4,900)
Consulting/Other	470,300	621,300	151,000
Labor relations	803,100	852,000	48,900
Total benefit costs	<u>127,096,900</u>	<u>137,799,400</u>	<u>10,702,500</u>
Staff benefit recovery	<u>(132,739,300)</u>	<u>(130,774,700)</u>	<u>1,964,600</u>
Net (over) under recovery from FY14	<u>(5,642,400)</u>	<u>7,024,700</u>	<u>12,667,100</u>
Net carryforward (over) under from FY12	<u>(7,024,700)</u>	<u>(7,024,700)</u>	<u>-</u>
Staff benefit (over) under recovery carryforward to FY16	<u><u>(12,667,100)</u></u>	<u><u>-</u></u>	<u><u>12,667,100</u></u>
<b>Leave benefits:</b>			
Annual leave cost	16,052,400	15,823,700	(228,700)
Annual leave recovery	<u>(16,207,600)</u>	<u>(16,247,000)</u>	<u>(39,400)</u>
Annual leave (over) under recovery	<u>(155,200)</u>	<u>(423,300)</u>	<u>(268,100)</u>
Sick leave cost including UAFT bank	9,832,700	9,917,500	84,800
Sick leave recovery	<u>(9,885,800)</u>	<u>(9,706,400)</u>	<u>179,400</u>
Sick leave (over) under recovery	<u>(53,100)</u>	<u>211,100</u>	<u>264,200</u>
Holiday leave cost	9,829,900	9,661,000	(168,900)
Holiday leave recovery	<u>(9,780,400)</u>	<u>(9,591,000)</u>	<u>189,400</u>
Holiday leave (over) under recovery	<u>49,500</u>	<u>70,000</u>	<u>20,500</u>
Net (over) under recovery from FY14	<u>(158,800)</u>	<u>(142,200)</u>	<u>16,600</u>
Net carryforward (over) under from FY12	<u>142,200</u>	<u>142,200</u>	<u>-</u>
Leave benefit (over) under recovery carryforward to FY16	<u><u>(16,600)</u></u>	<u><u>-</u></u>	<u><u>16,600</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						
FY14 Staff benefits wage base	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100	14,561,800	382,117,300
FY14 Average number of eligible employees	1,481	235	1,246	256	984	368	836		30		5,436
PERS:											
FY14 PERS-DB contribution rate	22.00%	22.00%	22.00%	22.00%							
FY14 PERS-DC contribution rate	5.68%	5.68%	5.68%	5.68%							
PERS-DB cost	8,518,600	1,674,700	13,896,800	1,504,800							25,594,900
PERS-DC cost	1,635,400	265,700	665,100	-							2,566,200
Net PERS cost	10,154,000	1,940,400	14,561,900	1,504,800							28,161,100
PERS rate	14.12%	15.43%	16.03%	4.77%							
TRS:											
FY14 TRS-DB contribution rate				12.56%	12.56%	12.56%					
FY14 TRS-DC contribution rate				7.47%	7.47%	7.47%					
TRS-DB cost				617,700	2,619,100	1,099,000					4,335,800
TRS-DC cost				69,800	406,600	272,900					749,300
Net TRS cost				687,500	3,025,700	1,371,900					5,085,100
TRS rate				2.18%	3.27%	4.84%					
ORP-Tier 1											
FY14 ORP-Tier 1 contribution rate	14.00%		14.00%	14.00%	14.00%	14.00%					
ORP-Tier 1 cost	15,700		99,100	1,150,100	4,314,400	828,900					6,408,200
ORP-Tier 1 rate	0.02%		0.11%	3.65%	4.66%	2.92%					
ORP-Tier 2 and Tier 3											
FY14 ORP-Tier 2 contribution rate				12.00%	12.00%	12.00%					
FY14 ORP-Tier 3 contribution rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 cost	6,500	-	8,100	49,100	280,800	40,300					384,800
ORP-Tier 3 cost	3,356,800	527,000	3,357,900	1,292,700	4,227,600	1,311,300					14,073,300
ORP forfeitures	(346,800)	(25,800)	(282,400)	(102,900)	(251,400)	(129,700)					(1,139,000)
Net ORP-Tier 2 and Tier 3 cost	3,016,500	501,200	3,083,600	1,238,900	4,257,000	1,221,900					13,319,100
ORP-Tier 2 and Tier 3 rate	4.19%	3.99%	3.39%	3.93%	4.60%	4.31%					
UA pension plan:											
FY14 Contribution rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension contribution	3,845,700	630,100	3,806,300	819,900	3,171,300	1,128,600	88,300				13,490,200
Pension plan administration cost	-	-	-	-	-	-	-				-
Pension forfeitures	(214,200)	(8,600)	(156,400)	(51,700)	(114,500)	(63,400)					(608,800)
Net pension cost	3,631,500	621,500	3,649,900	768,200	3,056,800	1,065,200	88,300				12,881,400
Pension rate	5.05%	4.94%	4.02%	2.43%	3.30%	3.76%	0.46%				
Medicare/Social Security:											
FY14 Contribution rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
FY14 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	954,300	170,400	1,220,800	404,500	1,222,200	371,600	272,200	274,700	15,900		4,906,600
Social Security cost	-	-	-	-	-	-	1,046,200	1,163,300	67,600		2,277,100
Net Medicare/Social Security cost	954,300	170,400	1,220,800	404,500	1,222,200	371,600	1,318,400	1,438,000	83,500		7,183,700
Medicare/Social Security rate	1.33%	1.36%	1.34%	1.28%	1.32%	1.31%	6.91%	7.34%	7.18%		
Health care:											
FY14 Average health care participants (a)	1,270	202	1,068	219	844	292			26		3,921
Health care costs (a)	19,370,000	3,076,700	16,308,400	3,349,600	12,867,900	4,440,900			394,100		59,807,600
Health care recoveries (a)	(3,897,000)	(619,800)	(3,277,300)	(672,000)	(2,589,800)	(896,000)			(79,800)		(12,031,700)
Health care cost net of recovery	15,473,000	2,456,900	13,031,100	2,677,600	10,278,100	3,544,900			314,300		47,775,900
Health care rate	21.51%	19.54%	14.34%	8.49%	11.11%	12.51%			27.05%		
Life insurance:											
FY14 Average number of eligible employees	1,481	235	1,246	256	984	368					4,570
Life insurance cost	58,600	9,300	49,300	10,100	39,000	14,600					180,900
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						
FY14 Staff benefits wage base	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100	14,561,800	382,117,300
FY14 Average number of eligible employees	1,481	235	1,246	256	984	368	836		30		5,436
Long-term disability insurance:											
LTD eligible wages	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300					327,745,900
LTD cost	73,900	12,900	93,400	32,400	95,100	29,100					336,800
LTD rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%					
Unemployment:											
Unemployment eligible wages	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100		367,555,500
Unemployment cost	129,000	22,600	162,900	56,600	165,900	50,800	34,200	35,100	2,100		659,200
Unemployment rate	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%		
Workers' compensation:											
Adjusted average annual claims	296,100	441,600	139,900	48,600	109,700	33,600	22,600	68,800	4,100		1,165,000
Percent to total	25.41%	37.91%	12.01%	4.17%	9.42%	2.88%	1.94%	5.91%	0.35%		100.00%
Claims forecast allocated per claims percentage	250,200	373,300	118,300	41,100	92,800	28,300	19,100	58,200	3,400		984,700
Other costs allocated based on wage base	202,100	35,300	255,200	88,600	259,800	79,600	53,600	55,000	3,300		1,032,500
Net workers' compensation costs	452,300	408,600	373,500	129,700	352,600	107,900	72,700	113,200	6,700		2,017,200
Workers' compensation rate	0.63%	3.25%	0.41%	0.41%	0.38%	0.38%	0.38%	0.58%	0.58%		
Tuition remission:											
FY14 Average number of eligible employees	1,481	235	1,246	256	984	368	836				5,406
Tuition remission cost (b)	522,600	82,900	439,700	90,300	347,300	129,900	202,200 <sup>(b)</sup>				1,814,900
Tuition remission rate	0.73%	0.66%	0.48%	0.29%	0.38%	0.46%	1.06%				
Consulting/Other:											
Consulting/Other base	71,936,700	12,571,600	90,842,000	31,551,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100		367,555,500
Local 6070 legal trust		25,300									25,300
Consulting/Other costs	87,100	15,200	110,000	38,200	112,000	34,300	23,100	23,700	1,400		445,000
Net consulting/other costs	87,100	40,500	110,000	38,200	112,000	34,300	23,100	23,700	1,400		470,300
Consulting/Other rate	0.12%	0.32%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%		
Labor relations:											
Labor relations base		12,571,600			92,502,000	28,342,300	19,066,200				152,482,100
Labor relations cost		66,200			487,200	149,300	100,400				803,100
Labor relations rate		0.53%			0.53%	0.53%	0.53%				
Staff benefit carryforward:											
Carryforward (over) under from FY12 (c)	(2,624,000)	(691,500)	(2,175,900)	(289,800)	(1,132,300)	(77,200)	69,100	(36,200)	(66,900)		(7,024,700)
Carryforward (over) under rate	(3.65%)	(5.50%)	(2.40%)	(0.92%)	(1.22%)	(0.27%)	0.36%	(0.18%)	(5.76%)		

(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 FY12 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, 2014

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	379,200	Annual leave adjustment	
1815	Annual Leave-Taken	16,058,100	Annual leave usage	
1891	UAFFA Leave bank Transfer Out	2,000	Annual leave usage	
1892	UAFFA Leave Bank Transfer In	(2,000)	Annual leave usage	
1895	UAFFA Leave Bank usage	1,900	Annual leave usage	
1970	Staff Benefits Expense	1,800	Annual leave usage	16,441,000
1933	Local 6070 Contract Costs	25,300	Consulting/Other	
1819	Post Employment Benefit Cost	32,800	Consulting/Other	
1924	Employee Flexible Spend.	(58,300)	Consulting/Other	
1931	Employee Assistance Program	119,300	Consulting/Other	
1950	Staff Benefits - Consulting	303,900	Consulting/Other	
1951	S/B Duplic & Office Costs	35,900	Consulting/Other	
1952	Staff Benefits - Travel	11,400	Consulting/Other	470,300
1905	Health Saving Account Fees	6,900	Health care	
1920	Health Claims	55,277,400	Health care	
1921	Health Program Fees	2,435,000	Health care	
1922	COBRA Outsourcing	11,800	Health care	
1923	Health Liability Adj	665,000	Health care	
1926	Health Insurance Premium	563,500	Health care	
1929	Wellness Program	847,900	Health care	
1973	COBRA/LWOP Health Payment	(196,100)	Health care	
1977	Spouse/Dependent Health	(5,293,700)	Health care	
1978	Employee Defined Contribution	(6,541,800)	Health care	47,775,900
1845	Holiday Leave Taken	9,649,600	Holiday/Other usage	
1855	Military Leave Taken	14,500	Holiday/Other usage	
1865	Jury Duty Taken	130,500	Holiday/Other usage	
1866	Jury Duty Pay Back	(12,700)	Holiday/Other usage	
1881	Local 6070 Leave Bank Transfer Out	42,600	Holiday/Other usage	
1882	Local 6070 Leave Bank Transfer In	(42,600)	Holiday/Other usage	
1885	Local 6070 Leave Bank Usage	33,300	Holiday/Other usage	9,815,200
1932	Labor Relations Expense	803,100	Labor relations	803,100
1925	Life Insurance	180,900	Life insurance	180,900
1935	Long Term Disability	336,800	Long term disability	336,800
1901	FICA (OASDI) UA Cost	2,277,100	Medicare/Social Security	

University of Alaska  
Benefit Costs by Benefit Type  
Year Ended June 30, 2014

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1902	Medicare UA Cost	4,906,600	Medicare/Social Security	7,183,700
1912	ORP Retirement Benefit	20,866,300	ORP retirement benefit	
1913	ORP Forfeitures	(1,139,000)	ORP retirement benefit	19,727,300
1903	Pension Plan	13,490,200	Pension plan	
1906	Pension Forfeitures	(608,800)	Pension plan	12,881,400
1915	Public Employees Retiremt	28,161,100	PERS retirement benefit	28,161,100
1812	Annual Leave Recovery	(16,596,300)	Recovery - annual leave	(16,596,300)
1842	Holiday Leave Recovery	(9,765,700)	Recovery - holiday/other	(9,765,700)
1832	Sick Leave Recovery	(9,884,000)	Recovery - sick leave	(9,884,000)
1972	Staff Benefit Recovery	(132,739,300)	Recovery - staff benefits	(132,739,300)
1831	Sick Leave Charge	100	Sick leave usage	
1835	Sick Leave Taken	9,832,700	Sick leave usage	
1836	Sick Leave Payback-W/C	(1,800)	Sick leave usage	
1871	UAFT Leave Bank Transfer Out	125,400	Sick leave usage	
1872	UAFT Leave Bank Transfer In	(125,400)	Sick leave usage	9,831,000
1910	Teachers Retirement Systm	5,085,100	TRS retirement benefit	5,085,100
1985	Employee Tuition Remission	1,814,900	Tuition remission	1,814,900
1940	Unemployment Compensation	659,200	Unemployment compensation	659,200
1930	Workers Compensation	2,017,200	Workers' compensation	2,017,200
Totals		(5,801,200)		(5,801,200)
			Net leave benefit activity	(158,800)
			Net staff benefit activity	(5,642,400)
			Total benefit activity	(5,801,200)

Note: Amounts have been rounded to the nearest hundred dollars

Year Ended June 30, 2014

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	6,557,900	-	6,500	-	-	-	-	-	6,564,400
1101	Faculty - UNAC Barg Unit < 12 month	69,836,600	1,667,600	71,200	462,300	-	14,712,900	32,200	-	86,782,800
1102	Faculty-UAFT Barg Unit < 12 month	23,332,200	5,100	1,700	-	-	1,440,000	-	-	24,779,000
1150	Faculty-Non-Barg Unit < 12 Month	1,791,700	9,800	-	-	-	1,946,300	-	-	3,747,800
1151	Faculty - Non-barg Unit - 12 month	6,000,100	212,600	-	-	-	1,393,900	-	-	7,606,600
1152	Faculty - UAFT Barg Unit - 12 Month	166,900	-	-	-	-	-	-	-	166,900
1201	Executive	14,676,600	232,700	44,200	-	72,600	843,600	-	-	15,869,700
1251	APT	52,304,400	927,500	4,271,200	11,700	2,258,900	14,537,600	774,700	35,900	75,121,900
1401	Classified (Non-exempt)	44,043,800	508,600	2,828,300	11,000	1,737,400	8,678,800	3,200	142,300	57,953,400
1501	Local 6070 Bargaining Unit	4,524,200	-	4,586,200	-	634,900	253,400	20,600	300	10,019,600
1601	Adjunct Faculty Bargaining Unit	14,234,700	-	-	-	-	472,200	-	300	14,707,200
1602	Adjunct Faculty Non-bargaining Unit	2,787,800	4,700	21,900	-	4,200	1,309,300	-	900	4,128,800
1611	Faculty-UNAC Summer Assign/Overload	3,279,600	30,200	4,000	900	-	1,207,200	-	-	4,521,900
1612	Faculty-UAFT Summer Assign Overload	2,601,900	-	10,700	-	-	481,000	-	300	3,093,900
1613	Faculty-Non-Barg.Summer Assign/Over	47,500	-	-	-	-	69,800	-	-	117,300
1615	APT Temporary	458,800	-	-	-	53,200	169,400	500	-	681,900
1617	APT Extended Temporary	67,000	-	600	-	2,000	-	4,400	-	74,000
1620	Classified (Non-Exempt) Temporary	5,318,600	34,500	298,400	8,300	281,600	4,996,000	5,100	39,800	10,982,300
1627	Classif (Non-exempt) Ext Temporary	508,400	2,900	2,300	-	17,300	369,500	-	-	900,400
1630	Local 6070 Union - Temporary	437,800	-	89,700	-	76,600	50,900	500	-	655,500
1640	Student Wages - Not Subject to FICA	4,675,800	24,100	224,100	-	666,600	782,200	-	239,400	6,612,200
1641	Student Wages - Subject to FICA	1,862,700	9,800	266,900	-	634,600	1,194,600	-	106,900	4,075,500
1643	Grad Student Wages-Not Sub to FICA	3,845,500	18,200	-	-	-	3,471,600	-	-	7,335,300
1644	Grad Student Wages - Subjec to FICA	317,800	24,100	2,700	-	-	2,209,000	-	-	2,553,600
1646	Student - CWS No FICA	150,400	-	-	-	33,100	489,100	-	6,700	679,300
1647	Student - CWS - Subject to FICA	8,800	-	-	-	-	182,200	-	-	191,000
1651	Overtime - Straight	783,600	1,600	357,000	100	47,100	443,400	3,200	3,100	1,639,100
1671	Overtime - Premium	391,800	800	178,600	100	23,500	221,900	1,700	1,600	820,000
1741	Duty Station Differential	-	-	-	-	-	33,200	-	-	33,200
1761	Awards	24,000	-	-	-	-	500	-	-	24,500
1765	Retirmnt Incentive Bonus	115,600	-	-	-	-	-	-	-	115,600
Total labor per BFIN		265,152,500	3,714,800	13,266,200	494,400	6,543,600	61,959,500	846,100	577,500	352,554,600
1815	Annual Leave-Taken	-	-	-	16,058,200	-	-	-	-	16,058,200
1835	Sick Leave Taken	-	-	-	9,832,700	-	-	-	-	9,832,700
1845	Holiday Leave Taken	-	-	-	9,649,600	-	-	-	-	9,649,600
1855	Military Leave Taken	-	-	-	14,500	-	-	-	-	14,500
1865	Jury Duty Taken	-	-	-	130,500	-	-	-	-	130,500
1875	UAFT Leave Bank Usage	-	-	-	-	-	-	-	-	-
1885	Local 6070 Leave Bank Usage	-	-	-	33,300	-	-	-	-	33,300
1895	UAFFA Leave Bank usage	-	-	-	1,900	-	-	-	-	1,900
Total leave taken per BFIN		-	-	-	35,720,700	-	-	-	-	35,720,700
Total labor & leave taken per BFIN		265,152,500	3,714,800	13,266,200	36,215,100	6,543,600	61,959,500	846,100	577,500	388,275,300

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 UAF, 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	56,989,600	9,316,600	74,287,300	23,204,000	3,185,600	74,655,700	24,702,500	-	-	-	-	266,341,300
20	Temporary - Hourly	-	-	-	-	-	-	-	-	11,296,700	934,000	-	12,230,700
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	683,900	74,000	-	757,900
32	Temporary Faculty Pay	-	-	-	-	-	-	-	3,610,400	-	-	-	3,610,400
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	14,464,900	-	-	-	14,464,900
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	6,181,200	6,181,200
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	664,500	664,500
60	Stipend-Graduate	-	-	-	-	-	-	-	-	50,200	-	7,286,200	7,336,400
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	2,461,300	-	-	2,461,300
64	Resident Assist Ben-NonFica	-	-	-	-	-	-	-	-	-	-	213,300	213,300
65	Resident Assist Ben-Fica	-	-	-	-	-	-	-	-	12,800	-	-	12,800
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	4,079,100	-	-	4,079,100
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	195,300	-	-	195,300
105	L6070 Call-in Pay	-	165,100	-	-	-	-	-	-	700	1,000	-	166,800
110	L6070 Union Standby Pay	-	274,500	-	-	-	-	-	-	-	-	-	274,500
115	L6070 Tool Allowance	-	30,900	-	-	-	-	-	-	100	-	-	31,000
120	L6070 Supervisory Pay	-	7,800	-	-	-	-	-	-	-	-	-	7,800
139	Adjustment Units	(300)	-	11,600	400	1,000	116,400	131,400	-	37,300	(200)	-	297,600
140	Adjustment Hours	50,000	(2,000)	5,100	(4,800)	25,300	75,600	3,500	7,900	236,900	(4,000)	-	393,500
141	FT Adjustment	-	-	-	-	-	-	-	188,000	-	-	-	188,000
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	120,800	120,800
145	Regular Exempt Multiple PCN	-	-	15,900	-	-	-	-	-	-	-	-	15,900
146	FW Adjustment	-	-	-	-	-	-	-	237,900	-	-	-	237,900
147	Teaching Part-Time Hourly	-	-	-	-	-	-	-	277,600	-	-	-	277,600
150	Biweek Additional Staff Assign	-	-	22,300	-	-	-	-	-	-	-	-	22,300
155	Hourly Additional Assignment	31,400	-	100	-	-	-	-	-	-	-	-	31,500
200	Credit Biweekly Overload	-	-	-	-	14,300	693,700	681,500	-	-	-	-	1,389,500
230	Credit Biweekly Summer Assign	-	-	-	-	16,200	1,343,900	963,400	-	-	-	-	2,323,500
250	Non-Credit Biweekly Overload	-	-	-	21,900	3,000	194,000	250,600	-	-	-	-	469,500
255	Non-Credit Hourly Overload	-	-	-	2,600	-	-	-	-	-	-	-	2,600
280	Non-Credit Biweek Summer Assgn	-	-	-	-	337,900	1,815,500	949,200	-	-	-	-	3,102,600
285	Non-Credit Hourly Summer Assgn	-	-	-	-	-	20,500	5,200	-	-	-	-	25,700
290	Contract Extension	-	-	-	-	238,700	9,331,800	-	-	-	-	-	9,570,500
320	Shift Differential	72,700	30,000	-	-	-	-	-	-	2,500	200	-	105,400
350	Emergency/Oncall	34,300	-	-	-	-	-	-	-	-	-	-	34,300
460	L-Recognition Leave (UAF)	6,900	-	15,400	-	-	-	-	-	-	-	-	22,300
465	L-Administrative Leave	304,400	41,100	435,800	135,600	1,300	45,500	3,600	100	8,900	3,100	6,400	985,800
695	Retro Pay Individual	24,800	11,700	81,700	55,000	5,400	55,300	10,700	14,600	11,300	300	-	270,800
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	5,800	5,800
760	Piece Rate - \$10.30/Unit	-	-	-	-	-	13,600	1,400	12,800	-	-	-	27,800
Total general pay (leave benefit wage base)		57,513,800	9,875,700	74,875,200	23,414,700	3,828,700	88,361,500	27,703,000	18,814,200	19,077,000	1,008,400	14,478,200	338,950,400
300	Overtime Pay	801,200	346,700	-	-	-	-	-	-	299,600	12,400	-	1,459,900
301	Overtime-Premium Portion	400,600	172,700	-	-	-	-	-	-	149,800	6,200	-	729,300
302	Adjunct Hourly OT	-	-	-	-	-	-	-	159,400	-	-	-	159,400
303	Adjunct Hourly OT Premium	-	-	-	-	-	-	-	79,700	-	-	-	79,700
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	6,700	6,700
306	Student OT Premium FICA-Exempt	-	-	-	-	-	-	-	-	-	-	3,300	3,300
325	Shift Differential Overtime	109,400	63,600	-	-	-	-	-	-	11,400	-	-	184,400
Total overtime pay		1,311,200	583,000	-	-	-	-	-	239,100	460,800	18,600	10,000	2,622,700
90	Sabbatical Pay	-	-	-	-	-	2,136,500	134,200	-	-	-	-	2,270,700
135	Increase Applicable Gross	-	-	-	-	-	-	100	-	5,200	-	2,600	7,900
360	Department Chair	-	-	-	9,500	8,800	396,700	49,800	-	-	-	-	464,800
700	Award	1,700	600	3,400	20,500	6,400	2,000	2,000	1,400	2,000	-	3,200	41,200
710	Bonus	100,200	13,300	228,500	181,000	1,000	108,300	3,000	900	22,600	-	53,100	711,900
730	Flat Fee/Miscellaneous	119,000	15,200	201,400	9,300	-	3,800	4,000	8,500	13,000	-	(500)	373,700
731	FICA Exempt Flat Fee/Misc	-	-	-	-	-	-	-	-	-	-	11,600	11,600
735	Honoraria FICA Taxable	1,300	-	200	-	-	-	-	2,100	700	-	-	4,300
736	Honoraria Non-FICA Taxable	-	-	-	-	-	-	-	-	-	-	3,600	3,600
740	Housing	-	-	25,500	25,300	-	-	-	-	-	-	-	50,800
765	Pay in Lieu	6,400	-	83,500	68,200	-	163,400	30,700	-	-	-	-	352,200
Total misc. pay (no leave accrual)		228,600	29,100	542,500	313,800	9,800	2,815,100	223,800	12,900	43,500	-	73,600	4,292,700



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 UAFB 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	4,724,200	825,600	6,370,200	1,847,800	-	-	16,200	-	-	46,200	-	13,830,200
501	Annual Leave Retro	1,100	(600)	24,100	10,600	-	-	-	-	-	100	-	35,300
506	Annual Leave - no doc	1,200	-	-	-	-	-	-	-	-	-	-	1,200
510	Annual Leave Payoff	368,900	54,900	582,700	137,300	-	-	-	-	-	18,200	-	1,162,000
515	L-Annual Leave Cash-In	262,400	69,900	488,700	177,900	-	-	-	-	-	-	-	998,900
516	Annual Leave Cash-In Retro	100	-	100	700	-	-	-	-	-	-	-	900
520	L-Terminal Annual Leave	16,800	1,000	3,300	2,500	-	-	-	-	-	300	-	23,900
Total annual leave		5,374,700	950,800	7,469,100	2,176,800	-	-	16,200	-	-	64,800	-	16,052,400
550	L-Sick Leave	3,162,000	628,700	3,671,400	521,300	59,700	1,138,800	228,600	-	-	19,700	-	9,430,200
551	Sick Leave Retro	4,100	1,900	13,700	6,600	(6,700)	121,600	300	-	-	200	-	141,700
555	L- Terminal Sick Leave	1,700	1,400	400	900	-	-	49,000	-	-	-	-	53,400
556	Sick Leave - no doc	1,200	-	400	-	2,400	203,200	-	-	-	-	-	207,200
Total sick leave		3,169,000	632,000	3,685,900	528,800	55,400	1,463,600	277,900	-	-	19,900	-	9,832,500
400	Holiday Leave	3,204,900	525,500	4,081,400	1,243,100	-	-	5,200	-	-	50,000	-	9,110,100
406	Holiday Leave - no doc	800	-	-	-	-	-	-	-	-	-	-	800
410	Holiday Worked Premium Pay	224,200	49,600	-	-	-	-	-	-	-	1,800	-	275,600
420	L-Personal Holiday Leave	245,700	-	-	-	-	-	-	-	-	-	-	245,700
421	Personal Holiday Retro	3,900	-	-	-	-	-	-	-	-	-	-	3,900
430	L-L6070 Business Leave Bank	-	33,300	-	-	-	-	-	-	-	-	-	33,300
431	L-L1324 Business Leave Bank	1,900	-	-	-	-	-	-	-	-	-	-	1,900
439	Misc Holiday Retro	3,800	100	7,200	1,300	-	6,000	2,100	-	-	800	-	21,300
440	L-Jury Duty Leave	42,100	6,100	41,100	6,900	-	24,800	1,900	-	-	-	-	122,900
450	L-Military Leave	9,300	-	5,200	-	-	-	-	-	-	-	-	14,500
625	L-Cruz Lv Take N-E (Sikuliaq)	100	-	-	-	-	-	-	-	-	-	-	100
Total holiday/other leave pay		3,736,700	614,600	4,134,900	1,251,300	-	30,800	9,200	-	-	52,600	-	9,830,100
Total wage and leave taken		71,334,000	12,685,200	90,707,600	27,685,400	3,893,900	92,671,000	28,230,100	19,066,200	19,581,300	1,164,300	14,561,800	381,580,800
Leave benefits wage base		57,513,800	9,875,700	74,875,200	23,414,700	3,828,700	88,361,500	27,703,000	18,814,200	19,077,000	1,008,400	14,478,200	338,950,400
Leave accrual rates		22.40%	21.10%	20.60%	17.00%	0.10%	1.50%	1.50%	0.00%	0.00%	13.40%	0.00%	
Wages plus leave accrual		70,396,900	11,959,500	90,299,500	27,395,200	3,832,500	89,686,900	28,118,500	18,814,200	19,077,000	1,143,500	14,478,200	375,201,900
Overtime pay		1,311,200	583,000	-	-	-	-	-	239,100	460,800	18,600	10,000	2,622,700
Misc. pay not subject to leave		228,600	29,100	542,500	313,800	9,800	2,815,100	223,800	12,900	43,500	-	73,600	4,292,700
Staff benefits wage base		71,936,700	12,571,600	90,842,000	27,709,000	3,842,300	92,502,000	28,342,300	19,066,200	19,581,300	1,162,100	14,561,800	382,117,300
							31,551,300						

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, 2014

Schedule 10

Wages subject to Federal Income tax reported on form 941:

July - September 2013	67,988,700
October - December 2013	96,507,500
January - March 2014	78,970,800
April - June 2014	88,712,100
Total wages subject to Federal Income tax reported on form 941	<u>332,179,100</u>

Employee wages from Banner Human Resources (BHR):

Plus wages not subject to Federal Income tax	48,203,400
Plus FY14 end of year accrued wages reported on FY15 IRS Form 941	13,481,000
Less FY13 beginning of year accrued wages reported on FY14 IRS Form 941	(12,170,600)
Less FY13 transactions in payroll run 15 that have an activity date in FY14, but have an FY13 flag	(129,900)
Total wages per payroll system for FY14	<u>381,563,000</u>
Difference between BHR total earnings & total wages per payroll system for FY14	(200)
BHR total earnings	<u>381,562,800</u>

Employee wages from Banner Finance (BFIN):

Plus employee wages from BFIN	18,300
Total wages and leave taken	<u><u>381,581,100</u></u>

Immaterial variance between FY14 IRS Form 941 wages and wages per Schedule 9 (300)

Reported wage per wage payment summary Schedule 9	<u><u>381,580,800</u></u>
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Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska  
 Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)  
 Year Ended June 30, 2014

Schedule 11

Total UA Payroll per BHR	381,562,800
Duplicate recording of "Construction" <sup>1</sup>	6,564,400
Labor and leave posted directly to BFIN	148,400
Subtotal	<u>388,275,600</u>
Unreconciled difference between BHR and BFIN	<u>(300)</u>
Total of labor and leave accounts per BFIN	<u><u>388,275,300</u></u>
Per BFIN	
Labor account codes	352,554,600
Leave taken account codes	<u>35,720,700</u>
Total per BFIN	<u><u>388,275,300</u></u>

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

Note: Amounts have been rounded to the nearest hundred dollars

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 herewith;
2. All costs included in the proposal dated December 19, 2014, to establish final fringe benefit rates for the period July 1, 2013 – June 30, 2014 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): 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: 12/19/14

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 December 19, 2014; and
2. All costs included in the proposals, dated December 19, 2014 to establish final fringe benefit rates for the period July 1, 2013 through June 30, 2014, 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: 12/19/14