



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTING

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MEMORANDUM

#18-13

TO: All Department and School Fiscal Officers and Payroll Officers
FROM: Jane L. Cole, Director, Division of Accounting *JLC*
DATE: June 7, 2018
SUBJECT: **TENTATIVE FY 2019 FRINGE BENEFITS COSTS**

The tentative charges for fringe benefits for **Fiscal Year 2019** are as follows (if there are any changes, you will be promptly notified):

F.I.C.A. – Employer's Share

The **Maximum Old Age Survivors Disability Insurance (O.A.S.D.I.)** withholding effective for the period July 1, 2018 through December 31, 2018 is based on earnings of \$128,400 and the employer rate remains at 6.2%. The earnings maximum for Medicare withholding effective for the period July 1, 2018 through December 31, 2018 is unlimited at a rate of 1.45%. The employer rate for the period beginning January 1, 2019 is expected to remain at 6.2% for O.A.S.D.I. and 1.45% for Medicare.

Pension

The projected FY 2019 State Share of Pension Plans are as follows:

State Employee Plan	23.15%
Judicial Plan	25.71%
New State Police Plan	25.73%

Worker's Compensation

The rate is 1.55% of payroll, effective July 1, 2018.

Unemployment Insurance

The rate is 0.11% of payroll, effective July 1, 2018.

Health Insurance

Reference the "State Pays" column of the Group Health Insurance Program rate sheets published at the Statewide Benefits link below for FY 2019:

<https://ben.omb.delaware.gov/oe/documents/health-rates-fy19.pdf?ver=0421>

For questions, please contact Amy Parsell at Amy.Parsell@state.de.us or (302)672-5000.

JLC/acp