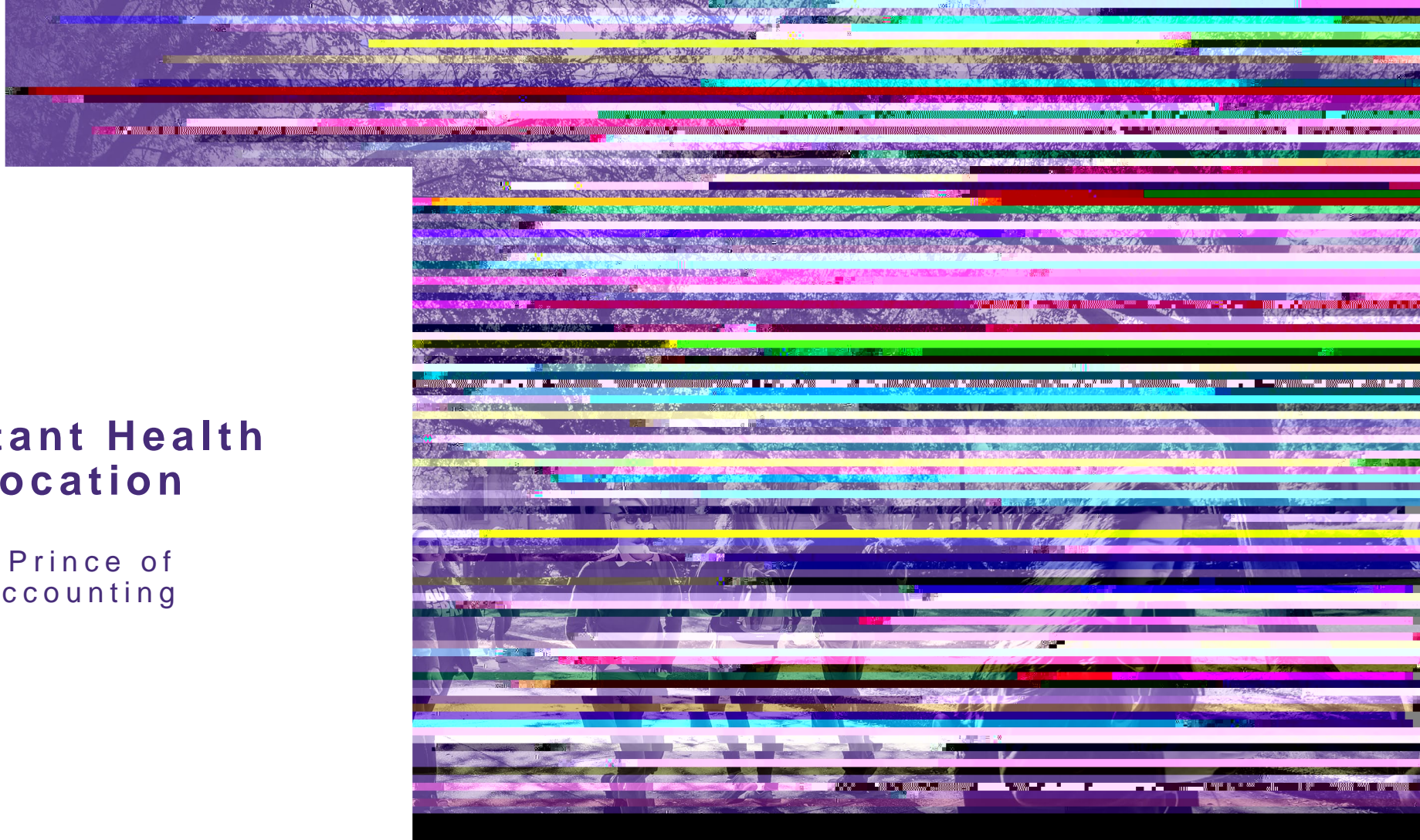






# Graduate Assistant Health Insurance Reallocation

Presented by Pamela Prince of  
Sponsored Program Accounting



A background image showing a graduation ceremony with several graduates in purple and white gowns and caps. The text is overlaid on this image.

**Graduate Assistant Health Insurance  
Reallocation is considered a Fringe  
Benefit.**

**The reallocation journal will recover  
the LSU Portion (75%) of the Premium  
on eligible worktags.**



- Beginning with **Fall 2023** (FY24), all Graduate Assistants (domestic & international) who met the eligibility criteria, were automatically enrolled & assessed the premium, by term, for the student health insurance plan.
  - Eligibility included: Enrolled full-time as a graduate student AND appointed as a Graduate Assistant in Workday at 50% effort
- Graduate Assistants received a credit for 75% of the premium that was covered by LSU.
  - The Graduate Assistant remained responsible for the 25% balance

<https://www.lsu.edu/graduateschool/health-insurance-faqs.php>  
<https://www.lsu.edu/graduateschool/ga-support.php>



Effective January 2, 2024, all new, continuation, and supplemental proposals with project budget periods beginning on or after January 1, 2024, must include a health insurance premium charge as a direct cost to the funding agency. These amounts represent 75% of... for each GA provided the charge is not disallowed by the funding agency.

Category	Amount
Winter GA	\$1,250
Summer GA	\$1,250

\*The amount is for a 12-month period.  
 \*\*The proportionate share of the premium should be budgeted for GAs assigned to more than one project.

- Must budget for GA Health Insurance if budgeting Grad Assistant Wages
- Unless disallowed by Sponsor

This policy applies to LSU institutions in Baton Rouge, Lake Charles, and Shreveport. Graduate research assistants, including those at the Research Center for the Study of Language, must have health insurance. The allocation of the health insurance premium cost will be... Research Center for the Study of Language.





- Effective **Fall 2024** (FY25), LSU will reallocate the 75% exemption to recover on eligible worktags for LSUAM, LSUAG, & PBRC.
- For Sponsored Programs, GA Fringe should be budgeted on all new, continuing & supplemental proposals
- Worktag types include:
  - Programs (PG)
  - Projects (PJ)
  - Gifts (BG & EG)
  - Grants (GR & GRC)
  - Funding Sources (FS)

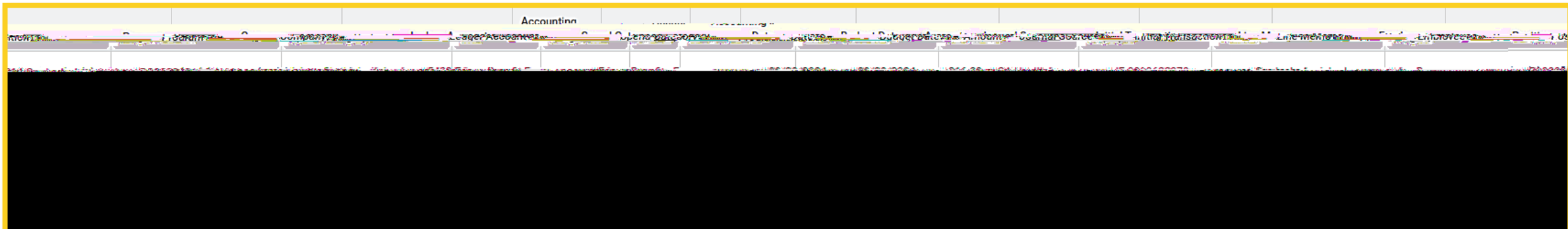






## What will this look like on the Ledger?

- Journal Source: **GA Health Insurance Reallocation**
- Ledger Account: **5422:Fringe Benefit Expense - GA Health Insurance**
- Spend Category: **Fringe Benefits Expense - GA Health Insurance (SC6422)**
- Other Worktags:
  - **Position**
  - **Employee (Worker)**







- Decision #1: Recovery would follow Payroll Actuals
  -



- **Scenario:** Mike the Tiger is split 50/50 between a Program and a Grant. The Program is in the GA Health Insurance Hierarchy, but the Grant is NOT.

<b>Mike the Tiger (00000001)</b>						September 2024 - Payroll Actuals
Salary Amount: 30,672.00						
Annual Work Period: 12.00						
Monthly Gross Pay: 2,556.00						
Costing Allocation Split	5050 Amt	Worktag	GHI Hierarchy?	% of Payroll	Reallocation Calc	5422 SC6422
50.0000%	1,278.00	PG #1	Yes	50.00%	=\$216.20 x 50.00%	108.10
50.0000%	1,278.00	GR #2	No	50.00%	=\$216.20 x 0.00%	-
100.0000%	2,556.00	<b>Total Gross Wages</b>			<b>Reallocation Total</b>	<b>108.10</b>



- Scenario







