

University of Connecticut (Storrs and Regional Campuses)
University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Expenditure Object - FY10

<u>Exp. Object</u>	<u>Fringe Benefit Description</u>	<u>University Programs</u>	<u>Workers' Comp.</u>	<u>Sponsored Programs</u>	<u>Federal Agriculture</u>	<u>Hazardous Duty</u>	<u>Smith Lever</u>
Full and Part Time Cont. (SERS)							
1010	Salaries & Wages - Continuing - Full Time	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
1050	Fees	47.76%	0.99%	53.94%	40.34%	43.53%	4.01%
1060	Longevity Payments	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1070	Overtime	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1080	Shift Differential Pay	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1090	Accrued Sick Leave at Retirement or Death Subject to FICA/Medicare (SERS)	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1100	Snow and Ice Differential	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1110	Salaries & Wages - Continuing - Part Time	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
1120	Accrued Vacation at Termination, Retirement, or Death Subject to FICA/Medicare (SERS)	47.50%	0.00%	54.93%	41.33%	43.27%	5.00%
1140	Holiday Pay (SERS)	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1180	Overtime - Temporary Employees	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1190	Accrued Vacation at Death - Not Subject to FICA/Medicare	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1220	Accrued Sick Leave at Retirement or Death Not Subject to FICA/Medicare	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1230	Allowances/Reportable Payments - State Retirement System	48.63%	0.99%	53.94%	40.34%	0.00%	4.01%
1930	Durational Employees-No Benefits (SERS)	47.17%	0.99%	53.94%	40.34%	47.17%	4.01%
1940	Durational Employees-Benefits (SERS)	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
Temporary Faculty							
1030	Salaries & Wages - Contractual (with retirement)	14.19%	0.99%	22.95%	10.51%	0.00%	4.01%
Temporary Graduate							
1030	Salaries & Wages - Contractual (without retirement)	7.94%	0.99%	5.69%	6.91%	0.00%	4.01%
Student Labor							
1040	Salaries & Wages - Student Labor ¹	0.00%; 7.65%	0.99%	1.38%	0.45%	0.00%	4.01%
Graduate Assistants							
1150	Graduate Assistants - UCONN	12.55%	0.99%	18.28%	21.13%	0.00%	4.01%
1960	Foreign Nationals with F-1 or J-1 Visa	18.97%	0.99%	18.28%	21.13%	0.00%	4.01%
Alternate Retirement							
-----Alternate Retirement Plan Without FICA/Medicare-----							
1510	Full Time	15.24%	0.99%	35.01%	32.80%	0.00%	4.01%
1520	Part Time	15.24%	0.99%	35.01%	32.80%	0.00%	4.01%
1530	Longevity	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1540	Overtime	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1550	Shift Differential	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1560	Snow and Ice Differential	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1570	Holiday	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1580	Accrued Vacation	10.24%	0.00%	36.00%	33.79%	0.00%	5.00%
1590	Accrued Sick	0.00%	0.00%	36.00%	33.79%	0.00%	5.00%
-----Alternate Retirement Plan With FICA/Medicare-----							
1610	Full Time	34.25%	0.99%	35.01%	32.80%	0.00%	4.01%
1620	Part Time	34.25%	0.99%	35.01%	32.80%	0.00%	4.01%
1630	Longevity	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1640	Overtime	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1650	Shift Differential	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1660	Snow and Ice Differential	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1670	Holiday	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1680	Accrued Vacation	17.89%	0.00%	36.00%	33.79%	0.00%	5.00%
1690	Accrued Sick	7.65%	0.00%	36.00%	33.79%	0.00%	5.00%

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-----Alternate Retirement Plan With Medicare-----							
1710	Full Time	24.94%	0.99%	35.01%	32.80%	0.00%	4.01%
1720	Part Time	24.94%	0.99%	35.01%	32.80%	0.00%	4.01%
1730	Longevity	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1740	Overtime	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1750	Shift Differential	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1760	Snow and Ice Differential	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1770	Holiday	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1780	Accrued Vacation	11.69%	0.00%	36.00%	33.79%	0.00%	5.00%
1790	Accrued Sick	1.45%	0.00%	36.00%	33.79%	0.00%	5.00%
1240	Allowances/Reportable Payments						
	Alternate Retirement Plan Without FICA/Medicare	16.85%	0.99%	35.01%	32.80%	0.00%	4.01%
1250	Allowances/Reportable Payments						
	Alternate Retirement Plan With FICA/Medicare	21.32%	0.99%	35.01%	32.80%	0.00%	4.01%
Teacher's Retirement							
-----Teacher's Retirement Plan Without Medicare-----							
1310	Full Time	27.59%	0.99%	46.43%	5.20%	0.00%	4.01%
1320	Part Time	27.59%	0.99%	46.43%	5.20%	0.00%	4.01%
1330	Longevity	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1340	Overtime	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1350	Shift Differential	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1360	Snow and Ice Differential	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1370	Holiday	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1380	Accrued Vacation	32.00%	0.00%	47.42%	6.19%	0.00%	5.00%
1390	Accrued Sick	6.20%	0.00%	47.42%	6.19%	0.00%	5.00%
-----Teacher's Retirement Plan With Medicare-----							
1410	Full Time	35.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1420	Part Time	35.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1430	Longevity	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1440	Overtime	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1450	Shift Differential	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1460	Snow and Ice Differential	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1470	Holiday	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1480	Accrued Vacation	33.45%	0.00%	47.42%	6.19%	0.00%	5.00%
1490	Accrued Sick	7.65%	0.00%	47.42%	6.19%	0.00%	5.00%
1260	Allowances/Reportable Payments						
	Teachers Retirement Without Medicare	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1270	Allowances/Reportable Payments						
	Teachers Retirement With Medicare	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
Buy Back							
1950	Buy Back Option	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

¹ A student who is enrolled and regularly attending summer session classes will be exempt from FICA social security/medicare deductions for the duration of such session(s) applied to earnings during the summer employment, and a corresponding 7.65% fringe cost will be charged to the account's 5320 subcode.

FY10 State Fringe Benefit Rate by Component

Category:

SERS Regular Employees	39.85%
Alternate Retirement Plan	10.24%
Teachers Retirement Plan	25.80%
SERS Hazardous Duty	35.62%
Unemployment Compensation	0.29%
Group Life Insurance	.008% of coverage
FICA	6.2% of gross pay (less employee's share of medical insurance coverage, max \$97,500)
Medicare	1.45% of gross pay
Medical Insurance	Rates vary according to medical plan