

University of Connecticut (Storrs and Regional Campuses)
University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Subcode - FY12

<u>Subcode</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.							
1010	Salaries & Wages - Classified	74.00%	1.14%	46.46%	29.06%	71.46%	3.86%
1011	Salaries & Wages - Faculty	34.23%	1.14%	35.76%	19.96%	0.00%	3.86%
1012	Salaries & Wages - Other Professional	45.13%	1.14%	46.46%	29.06%	0.00%	3.86%
1050	Fees	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1060	Longevity Payments	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1070	Overtime	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1080	Shift Differential Pay	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1090	Accrued Sick Leave at Retirement or Death	42.07%	0.00%	35.76%	19.96%	39.53%	5.00%
1100	Snow and Ice Differential	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1120	Accrued Vacation at Termination, Retirement, or Death	42.07%	0.00%	35.76%	19.96%	39.53%	5.00%
1140	Holiday Pay	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1230	Allowances/Reportable Payments	42.07%	1.14%	35.76%	19.96%	39.53%	3.86%
1930	Durational/Temporary Employees	52.36%	1.14%	35.76%	19.96%	49.82%	3.86%
Temporary Special Payroll (Faculty)							
1030	Salaries & Wages - Contractual (with retirement)	17.84%	1.14%	21.36%	13.06%	0.00%	3.86%
Temporary Special Payroll							
1030	Salaries & Wages - Contractual (without retirement)	7.85%	1.14%	5.86%	7.66%	0.00%	3.86%
Student Labor							
1040	Salaries & Wages - Student Labor ¹	0.00%; 7.65%	1.14%	3.46%	4.36%	0.00%	3.86%
Graduate Assistants/ Post Doctoral Fellows							
1150	Graduate Assistants	16.08%	1.14%	14.36%	11.96%	0.00%	3.86%
1960	Post Doctoral Fellows	16.08%	1.14%	14.36%	11.96%	0.00%	3.86%
Buy Back							
1950	AAUP Ret. 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); otherwise a 7.65% deduction will be applied to earnings during the summer employment, and a corresponding 7.65% fringe cost will be charged to the account's 5320

FY12 State Fringe Benefit Rate by Component

Category:

SERS Regular Employees	39.41%
Alternate Retirement Plan	8.18%
Teachers Retirement Plan	22.90%
SERS Hazardous Duty	36.87%
Unemployment Compensation	0.20%
Group Life Insurance	
FICA	6.2% of gross pay (less employee's share of medical insurance coverage, max \$106,800)
Medicare	1.45% of gross pay
Medical Insurance	Rates vary according to medical plan
Worker's Comp.	1.14%