

**University of Connecticut (Storrs and Regional Campuses)**  
**University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Expenditure Object - FY14**

<u>Object Code</u>	<u>Fringe Benefit Description</u>	<u>University Programs</u>	<u>Workers' Comp.</u>	<u>Sponsored Programs</u>	<u>Federal Agriculture</u>	<u>Smith Lever</u>
<b>Full and Part Time Cont.</b>						
5110	Salaries & Wages - Classified	92.10%	0.91%	42.59%	23.69%	4.09%
5111	Salaries & Wages - Faculty	44.20%	0.91%	33.49%	27.49%	4.09%
5112	Salaries & Wages - Other Professional	53.60%	0.91%	42.59%	23.69%	4.09%
5350	Fees	53.80%	0.91%	33.49%	27.49%	4.09%
5360	Longevity Payments	53.80%	0.91%	33.49%	27.49%	4.09%
5370	Overtime	53.80%	0.91%	33.49%	27.49%	4.09%
5380	Shift Differential Pay	53.80%	0.91%	33.49%	27.49%	4.09%
5390	Accrued Sick Leave at Retirement or Death	53.80%	0.00%	33.49%	27.49%	5.00%
5310	Snow and Ice Differential	53.80%	0.91%	33.49%	27.49%	4.09%
5320	Accrued Vacation at Termination, Retirement, or Death	53.80%	0.00%	33.49%	27.49%	5.00%
5340	Holiday Pay	53.80%	0.91%	33.49%	27.49%	4.09%
5330	Allowances/Reportable Payments	53.80%	0.91%	33.49%	27.49%	4.09%
5230	Durational/Temporary Employees	64.90%	0.91%	33.49%	27.49%	4.09%
<b>Temporary Special Payroll (Faculty)</b>						
5231	Salaries & Wages - Contractual (with retirement)	25.00%	0.91%	19.19%	11.49%	4.09%
<b>Temporary Special Payroll</b>						
5231	Salaries & Wages - Contractual (without retirement)	7.80%	0.91%	6.09%	8.29%	4.09%
<b>Student Labor</b>						
5240	Salaries & Wages - Student Labor	0.00%	0.91%	5.39%	4.89%	4.09%
<b>Graduate Assistants</b>						
5250	Graduate Assistants	22.80%	0.91%	19.09%	14.59%	4.09%
5260	Post Doctoral Fellows	24.00%	0.91%	19.09%	14.59%	4.09%
<b>Buy Back</b>						
5391	AAUP Ret. Buy Back Option	0.00%	0.00%	0.00%	0.00%	0.00%

**FY14 State Fringe Benefit Rate by Component**

**Category:**

SERS Regular Employees	54.71%
Alternate Retirement Plan	11.20%
Teachers Retirement Plan	51.92%
SERS Hazardous Duty	58.95%
Unemployment Compensation	0.12%
Group Life Insurance	Rates vary according to coverage
FICA	6.2% of gross pay (less employee's share of medical insurance coverage, max \$110,100)
Medicare	1.45% of gross pay
Medical Insurance	Rates vary according to medical plan
Worker's Comp.	0.91%