

**University of Connecticut (Storrs and Regional Campuses)**  
**University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Expenditure Object - FY11**

| <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> |
|---|--|----------------------------|-----------------------|---------------------------|----------------------------|-----------------------|--------------------|
| <b>Full and Part Time Cont. (SERS)</b>                    |  |                            |                       |                           |                            |                       |                    |
| 1010  | Salaries & Wages - Continuing - Full Time  | 69.29%                     | 1.02%                 | 54.71%                    | 34.10%                     | 66.48%                | 3.98%              |
| 1050  | Fees   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1060  | Longevity Payments   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1070  | Overtime   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1080  | Shift Differential Pay   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1090  | Accrued Sick Leave at Retirement or Death<br>Subject to FICA/Medicare (SERS)             | 7.65%                      | 0.00%                 | 55.73%                    | 7.65%                      | 7.65%                 | 5.00%              |
| 1100  | Snow and Ice Differential  | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1110  | Salaries & Wages - Continuing - Part Time  | 69.29%                     | 1.02%                 | 54.71%                    | 34.10%                     | 66.48%                | 3.98%              |
| 1120  | Accrued Vacation at Termination, Retirement, or Death<br>Subject to FICA/Medicare (SERS) | 47.65%                     | 0.00%                 | 55.73%                    | 12.65%                     | 44.84%                | 5.00%              |
| 1140  | Holiday Pay (SERS)   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1180  | Overtime - Temporary Employees   | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1190  | Accrued Vacation at Death -<br>Not Subject to FICA/Medicare                              | 40.00%                     | 0.00%                 | 55.73%                    | 12.65%                     | 37.19%                | 5.00%              |
| 1220  | Accrued Sick Leave at Retirement or Death<br>Not Subject to FICA/Medicare                | 0.00%                      | 0.00%                 | 55.73%                    | 0.00%                      | 0.00%                 | 0.00%              |
| 1230  | Allowances/Reportable Payments - State Retirement System                                 | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1930  | Durational Employees-No Benefits (SERS)  | 47.81%                     | 1.02%                 | 54.71%                    | 34.10%                     | 45.00%                | 3.98%              |
| 1940  | Durational Employees-Benefits (SERS)   | 69.29%                     | 1.02%                 | 54.71%                    | 34.10%                     | 66.48%                | 3.98%              |
| <b>Temporary Faculty</b>                                  |  |                            |                       |                           |                            |                       |                    |
| 1030  | Salaries & Wages - Contractual (with retirement)   | 17.84%                     | 1.02%                 | 19.96%                    | 10.16%                     | 19.96%                | 3.98%              |
| <b>Temporary Graduate</b>                                 |  |                            |                       |                           |                            |                       |                    |
| 1030  | Salaries & Wages - Contractual (without retirement)                                      | 7.81%                      | 1.02%                 | 5.65%                     | 5.19%                      | 5.65%                 | 3.98%              |
| <b>Student Labor</b>                                      |  |                            |                       |                           |                            |                       |                    |
| 1040  | Salaries & Wages - Student Labor <sup>1</sup>  | 0.00%; 7.65%               | 1.02%                 | 0.83%                     | 0.29%                      | 0.83%                 | 3.98%              |
| <b>Graduate Assistants</b>                                |  |                            |                       |                           |                            |                       |                    |
| 1150  | Graduate Assistants - UCONN  | 14.49%                     | 1.02%                 | 13.31%                    | 15.22%                     | 0.00%                 | 3.98%              |
| 1960  | Foreign Nationals with F-1 or J-1 Visa   | 20.68%                     | 1.02%                 | 13.31%                    | 15.22%                     | 0.00%                 | 3.98%              |
| <b>Alternate Retirement</b>                               |  |                            |                       |                           |                            |                       |                    |
| -----Alternate Retirement Plan Without FICA/Medicare----- |  |                            |                       |                           |                            |                       |                    |
| 1510  | Full Time  | 18.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1520  | Part Time  | 18.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1530  | Longevity  | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1540  | Overtime   | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1550  | Shift Differential   | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1560  | Snow and Ice Differential  | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1570  | Holiday  | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1580  | Accrued Vacation   | 10.03%                     | 0.00%                 | 34.78%                    | 5.00%                      | 0.00%                 | 5.00%              |
| 1590  | Accrued Sick   | 0.00%                      | 0.00%                 | 34.78%                    | 0.00%                      | 0.00%                 | 0.00%              |
| -----Alternate Retirement Plan With FICA/Medicare-----    |  |                            |                       |                           |                            |                       |                    |
| 1610  | Full Time  | 33.99%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1620  | Part Time  | 33.99%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1630  | Longevity  | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1640  | Overtime   | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1650  | Shift Differential   | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1660  | Snow and Ice Differential  | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1670  | Holiday  | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1680  | Accrued Vacation   | 17.68%                     | 0.00%                 | 34.78%                    | 12.65%                     | 0.00%                 | 5.00%              |
| 1690  | Accrued Sick   | 7.65%                      | 0.00%                 | 34.78%                    | 7.65%                      | 0.00%                 | 5.00%              |
| -----Alternate Retirement Plan With Medicare-----         |  |                            |                       |                           |                            |                       |                    |
| 1710  | Full Time  | 21.95%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1720  | Part Time  | 21.95%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1730  | Longevity  | 11.64%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1740  | Overtime   | 11.64%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1750  | Shift Differential   | 11.64%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1760  | Snow and Ice Differential  | 11.64%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1770  | Holiday  | 11.64%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1780  | Accrued Vacation   | 11.48%                     | 0.00%                 | 34.78%                    | 6.45%                      | 0.00%                 | 5.00%              |
| 1790  | Accrued Sick   | 1.45%                      | 0.00%                 | 34.78%                    | 1.45%                      | 0.00%                 | 1.45%              |
| 1240  | Allowances/Reportable Payments<br>Alternate Retirement Plan Without FICA/Medicare        | 10.19%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |
| 1250  | Allowances/Reportable Payments<br>Alternate Retirement Plan With FICA/Medicare           | 17.84%                     | 1.02%                 | 33.76%                    | 32.54%                     | 0.00%                 | 3.98%              |

| <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> |
|---|--------------------------------------|----------------------------|-----------------------|---------------------------|----------------------------|-----------------------|--------------------|
| <b>Teacher's Retirement</b>                                   |                                      |                            |                       |                           |                            |                       |                    |
| ----- <b>Teacher's Retirement Plan Without Medicare</b> ----- |                                      |                            |                       |                           |                            |                       |                    |
| 1310  | Full Time                            | 33.11%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1320  | Part Time                            | 33.11%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1330  | Longevity                            | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1340  | Overtime                             | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1350  | Shift Differential                   | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1360  | Snow and Ice Differential            | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1370  | Holiday                              | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1380  | Accrued Vacation                     | 32.78%                     | 0.00%                 | 36.40%                    | 5.00%                      | 0.00%                 | 5.00%              |
| 1390  | Accrued Sick                         | 0.00%                      | 0.00%                 | 36.40%                    | 0.00%                      | 0.00%                 | 0.00%              |
| ----- <b>Teacher's Retirement Plan With Medicare</b> -----    |                                      |                            |                       |                           |                            |                       |                    |
| 1410  | Full Time                            | 40.74%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1420  | Part Time                            | 40.74%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1430  | Longevity                            | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1440  | Overtime                             | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1450  | Shift Differential                   | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1460  | Snow and Ice Differential            | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1470  | Holiday                              | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1480  | Accrued Vacation                     | 34.23%                     | 0.00%                 | 36.40%                    | 6.45%                      | 0.00%                 | 5.00%              |
| 1490  | Accrued Sick                         | 1.45%                      | 0.00%                 | 36.40%                    | 1.45%                      | 0.00%                 | 1.45%              |
| 1260  | Allowances/Reportable Payments       |                            |                       |                           |                            |                       |                    |
|   | Teachers Retirement Without Medicare | 32.94%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| 1270  | Allowances/Reportable Payments       |                            |                       |                           |                            |                       |                    |
|   | Teachers Retirement With Medicare    | 34.39%                     | 1.02%                 | 35.38%                    | 12.55%                     | 0.00%                 | 3.98%              |
| <b>Buy Back</b>   |                                      |                            |                       |                           |                            |                       |                    |
| 1950  | Buy Back Option                      | 0.00%                      | 0.00%                 | 0.00%                     | 0.00%                      | 0.00%                 | 0.00%              |

<sup>1</sup> 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

#### FY11 State Fringe Benefit Rate by Component

**Category:**

|                           |  |
|---------------------------|--|
| SERS Regular Employees    | 40.00%   |
| Alternate Retirement Plan | 10.03%   |
| Teachers Retirement Plan  | 32.78%   |
| SERS Hazardous Duty       | 37.19%   |
| Unemployment Compensation | 0.16%  |
| Group Life Insurance      | .008% of coverage  |
| 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   |