

## APPLICABLE FRINGE CHARGES (by type of appointment)

Fiscal Year 2008 (7/1/07 - 6/30/08)

TYPE OF APPOINTMENT	SUBCODE	#1 GENERAL FRINGE	#2 HEALTH & WELFARE	#3 MEDICARE, UNEMPLOYMENT INSURANCE, UNIVERSAL HEALTH INSURANCE	#4 WORKER'S COMPENSATION INSURANCE
<b>FACULTY</b>					
Acad Yr %FTE*	AA	yes	yes	yes	yes
Summer Add Comp	AA	no	no	yes	yes
Acad Yr Add Comp	AA	no	no	yes	yes
<b>PROFESSIONAL STAFF</b>					
Benefited	AA	yes	yes	yes	yes
Non-benefited	CC	no	no	yes	yes
Add Comp	AA	no	no	yes	yes
<b>CLASSIFIED STAFF</b>					
Benefited	AA	yes	yes	yes	yes
Non-benefited	CC	no	no	yes	yes
Overtime	AA	no	no	yes	yes
<b>STUDENT PAYROLL**</b>					
Undergraduate	CC	no	no	no	no
Graduate	CC	no	no	no	no
<b>FRINGE RATES</b>					
<b>DESCRIPTION OF ABOVE CHARGES #1-4</b>					
#1 General Fringe:	<b>38.32%</b>	rate applies to the base salary of <b>ALL</b> benefited employees (faculty and staff). Faculty and professional staff additional compensation (add comp), and classified staff overtime are not charged for fringe benefits.			
#2 Health & Welfare:	<b>\$24/bi-weekly per FTE</b>	includes faculty and staff, not student employees.			
#3 Medicare, Unemployment Insurance, and Universal Health Insurance:	<b>1.33%</b>	of <b>ALL</b> salary and wages (up to \$135,000) for any employee benefited or not <b>HIRED ON OR AFTER</b> 4/1/86. This fee is <b>NOT</b> charged on student payroll.			
#4 Worker's Compensation Insurance:	<b>0.32%</b>	of base salary for non-student employees.			

\*FTE=Full-Time Employee

\*\*The Category #3 fringe rate should be assessed to graduate students who receive summer stipends.