



Office of Research
& Sponsored Programs

University of Massachusetts Boston
<http://www.umb.edu/research/orsp/index.html>

APPLICABLE FRINGE CHARGES BY TYPE OF APPOINTMENT

FISCAL YEAR 2010 (7/1/09 - 6/30/10)

TYPE OF APPOINTMENT	SUBCODE	#1 GENERAL FRINGE	#2 HEALTH & WELFARE	#3 MEDICARE, UNEMPLOYMENT INSURANCE, UNIVERSAL HEALTH INSURANCE	#4 WORKER'S COMPENSATION INSURANCE
FACULTY					
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
PROFESSIONAL STAFF					
Benefited	AA	yes	yes	yes	yes
Non-benefited	CC	no	no	yes	yes
Add Comp	AA	no	no	yes	yes
CLASSIFIED STAFF					
Benefited	AA	yes	yes	yes	yes
Non-benefited	CC	no	no	yes	yes
Overtime	AA	no	no	yes	yes
STUDENT PAYROLL**					
Undergraduate	CC	no	no	no	no
Graduate	CC	no	no	no	no
FRINGE RATES					
#1 General Fringe: 26.42%	rate applies to the base salary of ALL 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:*** \$26/bi-weekly per FTE	includes faculty and staff, not student employees.				
#3 Medicare, Unemployment Insurance, and Universal Health Insurance: 1.38%	of ALL salary and wages (up to \$135,000) for any employee benefited or not HIRED ON OR AFTER 4/1/86. This fee is NOT charged on student payroll.				
#4 Worker's Compensation**** Insurance: 0.32%	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.

***In January 2010, the charge will increase to \$26.50 pending funding of labor contracts.

****A new calculated rate of 0.31% is pending review and approval with the U.S. DHHS.