



UMass Boston's Applicable Fringe Rate Matrix

| Appointment Type | Sub Code | #1 General Fringe | #2 Health & Welfare | #3 Payroll Tax | #4 Worker's Comp |
|---------------------------|----------|-------------------|---------------------|----------------|------------------|
| Faculty | | | | | |
| Academic Year FTE* | AA | Yes | Yes | Yes | Yes |
| Summer Add Comp | AA | No | No | Yes | No |
| Academic Add Comp | AA | No | No | Yes | No |
| Professional Staff | | | | | |
| Benefited | AA | Yes | Yes | Yes | Yes |
| Non-benefited | CC | No | No | Yes | Yes |
| Add Comp | AA | No | No | Yes | No |
| Classified Staff | | | | | |
| Benefited | AA | Yes | Yes | Yes | Yes |
| Non-benefited | CC | No | No | Yes | Yes |
| Overtime | AA | No | No | Yes | No |
| Student Payroll | | | | | |
| Graduate & Undergrad | CC | No | No | No** | No |

* FTE=Full-Time Employee

** The category #3 fringe rate is applied only to student work done outside academic year. This fee is not charged on student payroll during academic years.

Fringe Rates and Descriptions – FY26 RATES ARE PENDING APPROVAL*

| | |
|---|--|
| #1 General Fringe 35.60% | Rate applies to the base salary of all benefitted employees (faculty and staff). |
| #2 Health & Welfare \$33 bi-weekly/FTE | Applies to faculty and staff only (not student employees). |
| #3 Payroll Tax 2.21% | Applies to salary and wages (up to \$135,000) for any employee hired on or after 4/1/86. For students, this rate is applied only to work done outside the academic year. This includes Unemployment, Universal Health, MA PFML, & Medicare Taxes. |
| #4 Worker's Comp .17% | Rate applies to the base salary of all benefitted employees (faculty and staff). |

* See, MA State Comptroller [Fiscal Year Memos](#)

Example Language for Fringe Rates in Budget Justifications:

Fringe benefits are negotiated annually between the Commonwealth of MA, UMB and the Department of Health and Human Services (DHHS). Fringe benefits are costs associated with employee related expenses including health plan, pension plan, and workman's compensation expenses among others. UMB has four fringe rates in accordance with the University's FY26 Fringe Benefits and Payroll Tax Rates memorandum and NICRA.

Rate #1 General Fringe, 35.60%

Rate #2 Health and Welfare, \$33 Bi-weekly/FTE

Rate #3 Payroll Tax, 2.21%

Rate #4 Worker's Compensation Insurance, 0.17%

These rates are applied based on the personnel appointment type, benefitted/non-benefitted status, period of service and salary rates. In this case the appointment, benefits status, period of service and applicable rates are as follows:

| Personnel | Appointment | Period of service | Applicable Rates |
|---------------------------|----------------------------|-------------------|------------------|
| PI Jane Doe | Faculty Benefited | Summer | Rates 3 |
| Program Director Ann Hill | Professional Benefited | Calendar | Rates 1,2,3&4 |
| RA Bob Jones | Graduate Student | Summer | Rates 3 |
| Technician John Smith | Professional Non-Benefited | Calendar | Rates 3&4 |