



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 – FY27 RATES ARE PENDING APPROVAL*	
#1 General Fringe 43.99%	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 2.12%	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, 43.99%

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

Rate #3 Payroll Tax, 2.12%

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