Fringe Benefits Rates By Account - Fiscal Year 2021

Effective 7/1/2020

| | | Unrestricted and Reserve | Non-Sponsored Restricted Gifts and Endowment | Sponsored | |
|---------|-------------------------------------|-----------------------------|--|--------------|--------------|
| | | | | Federal | Non-Federal |
| Account | Account Description | Fund 11 & 14 | Fund 15 & 16 | Fund 13 & 91 | Fund 13 & 91 |
| 500011 | Faculty | 36.6% | 29.2% | 29.2% | 29.2% |
| 500214 | PT Faculty-Union(Standard Benefits) | 36.6% | 29.2% | 29.2% | 29.2% |
| 503259 | Graduate Assistants | 20.5% | 55.0% | 11.0% | 55.0% |
| 504256 | Graduate Assistants-NonExempt | 20.5% | 55.0% | 11.0% | 55.0% |
| 511005 | Academic Administrator-Faculty | 36.6% | 29.2% | 29.2% | 29.2% |
| 513021 | Exempt Staff | 36.6% | 29.2% | 29.2% | 29.2% |
| 513044 | Exempt Coaching Staff | 36.6% | 29.2% | 29.2% | 29.2% |
| 514072 | NonExempt Staff | 36.6% | 29.2% | 29.2% | 29.2% |
| 515065 | NonExempt Staff - Union Parking | 36.6% | 29.2% | 29.2% | 29.2% |
| 515073 | NonExempt Staff - Union | 36.6% | 29.2% | 29.2% | 29.2% |
| 520014 | PT Faculty - NonUnion | 7.65% | 7.7% | 7.7% | 7.7% |
| 520514 | PT Faculty-Union(Modified Benefits) | 13.4% | 13.5% | 13.5% | 13.5% |
| 530011 | Faculty - Summer | 23.8% | 17.6% | 17.6% | 17.6% |
| 535073 | NonExmpt Staff – Union-Summer | 23.8% | 17.6% | 17.6% | 17.6% |
| 536259 | Grad Assistant - Summer | 23.8% | 55.0% | 0.0% | 55.0% |
| 536278 | GA - Summer-FICA Taxable | 23.8% | 55.0% | 7.7% | 55.0% |
| 543021 | Casual / Temporary Exempt | 7.65% | 7.7% | 7.7% | 7.7% |
| 543259 | Casual Graduate Assistants | 7.65% | 0.0% | 0.0% | 0.0% |
| 544044 | Casual Coaching Staff | 7.65% | 7.7% | 7.7% | 7.7% |
| 544073 | Casual / Temporary NonExempt | 7.65% | 7.7% | 7.7% | 7.7% |
| 544080 | Overtime | 7.65% | 7.7% | 7.7% | 7.7% |
| 549976 | Students - Non-FWS | 7.65% | 0.0% | 0.0% | 0.0% |
| 549978 | Students -Non FWS-FICA Taxable | 7.65% | 7.7% | 7.7% | 7.7% |
| 549979 | Extra Service / Overload | 7.65% | 7.7% | 7.7% | 7.7% |
| 549986 | Students - FWS 100% | 7.65% | 0.0% | 0.0% | 0.0% |
| 549987 | Students - FWS 100%-FICA Taxable | 7.65% | 7.7% | 7.7% | 7.7% |
| 549988 | Students - FWS 40% | 7.65% | 0.0% | 0.0% | 0.0% |
| 549989 | Students - FWS 40%-FICA Taxable | 7.65% | 7.7% | 7.7% | 7.7% |
| 549990 | Taxable Moving Expenses | 7.65% | 7.7% | 7.7% | 7.7% |
| 549991 | Taxable Dues / Memberships | 7.65% | 7.7% | N/A | N/A |
| 549992 | Award / Bonus | 7.65% | 7.7% | 7.7% | 7.7% |
| 549993 | Taxable Travel / Lodging | 7.65% | 7.7% | N/A | N/A |
| 549998 | Employee Benefits-Other Wages | 7.65% | 7.7% | 7.7% | 7.7% |
| 549999 | Disability/Salary Continuation | 7.65% | 7.7% | N/A | N/A |

For Payroll Use Only