



University of Connecticut  
*Office of the Chief Financial Officer*

DATE: July 1, 2008  
TO: Deans, Directors, Department Heads, and Principal Investigators  
FROM: Office of the Chief Financial Officer  
RE: **FRINGE BENEFIT RATES FOR FY 2009**

The University has developed composite fringe benefit rates for FY 2009 based on the actual charges from the benefit programs administered by the State of Connecticut. The University has established distinct rates for University and Sponsored Programs.

For fringe benefit purposes, Sponsored Programs are defined as restricted accounts (Ledgers 5 & 6) administered by the Office of Sponsored Programs which on FRS screen 6 contain a G, C, S or A in the Grants/Contracts field and a Fund Group of 9N or 9O. All other accounts fall under the University Programs definition.

The new rates are effective with the first pay period which begins June 6, 2008.

Please note that the University's Workers' Compensation component has increased to 0.89%.

The Sponsored Program rates have been formally approved by the US Department of Health and Human Services, which includes a carry forward adjustment for actual costs compared to the rate previously charged. Please update your internal files to reflect the new rates for FY 2009.

*An Equal Opportunity Employer*

343 Mansfield Road Unit 2095  
Storrs, Connecticut 06269-2095

Telephone: (860) 486-2434  
Facsimile: (860) 486-1055

e-mail: Budget@uconn.edu

**University of Connecticut (Storrs and Regional Campuses)**  
**University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Expenditure Object - FY09**

<u>Exp. Object</u>	<u>Fringe Benefit Description</u>	<u>University Programs</u>	<u>Workers' Comp.</u>	<u>Sponsored Programs</u>	<u>Federal Agriculture</u>	<u>Hazardous Duty</u>	<u>Smith Lever</u>
<b>Full and Part Time Cont. (SERS)</b>							
1010	Salaries & Wages - Continuing - Full Time	63.83%	0.89%	58.41%	30.41%	61.87%	4.11%
1050	Fees	41.84%	0.89%	58.41%	30.41%	39.88%	4.11%
1060	Longevity Payments	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1070	Overtime	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1080	Shift Differential Pay	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1090	Accrued Sick Leave at Retirement or Death						
	Subject to FICA/Medicare (SERS)	33.99%	0.00%	59.30%	31.30%	32.03%	5.00%
1100	Snow and Ice Differential	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1110	Salaries & Wages - Continuing - Part Time	63.83%	0.89%	58.41%	30.41%	61.87%	4.11%
1120	Accrued Vacation at Termination, Retirement, or Death						
	Subject to FICA/Medicare (SERS)	41.64%	0.00%	59.30%	31.30%	39.68%	5.00%
1140	Holiday Pay (SERS)	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1180	Overtime - Temporary Employees	42.84%	0.89%	58.41%	30.41%	40.88%	4.11%
1190	Accrued Vacation at Death -						
	Not Subject to FICA/Medicare	33.99%	0.00%	59.30%	31.30%	32.03%	5.00%
1220	Accrued Sick Leave at Retirement or Death						
	Not Subject to FICA/Medicare	33.99%	0.00%	59.30%	31.30%	32.03%	5.00%
1230	Allowances/Reportable Payments - State Retirement System	56.72%	0.89%	58.41%	30.41%	0.00%	4.11%
1930	Durational Employees-No Benefits (SERS)	41.43%	0.89%	58.41%	30.41%	41.43%	4.11%
1940	Durational Employees-Benefits (SERS)	63.83%	0.89%	58.41%	30.41%	61.87%	4.11%
<b>Temporary Faculty</b>							
1030	Salaries & Wages - Contractual (with retirement)	13.32%	0.89%	23.31%	10.70%	0.00%	4.11%
<b>Temporary Graduate</b>							
1030	Salaries & Wages - Contractual (without retirement)	7.74%	0.89%	6.81%	3.89%	0.00%	4.11%
<b>Student Labor</b>							
1040	Salaries & Wages - Student Labor <sup>1</sup>	0.00%; 7.65%	0.89%	1.01%	1.82%	0.00%	4.11%
<b>Graduate Assistants</b>							
1150	Graduate Assistants - UConn <sup>2</sup>	10.29%; 17.94%	0.89%	25.91%	17.66%	0.00%	4.11%
1960	Foreign Nationals with F-1 or J-1 Visa <sup>2</sup>	10.29%; 17.94%	0.89%	25.91%	17.66%	0.00%	4.11%
<b>Alternate Retirement</b>							
-----Alternate Retirement Plan Without FICA/Medicare-----							
1510	Full Time	15.53%	0.89%	28.81%	22.31%	0.00%	4.11%
1520	Part Time	15.53%	0.89%	28.81%	22.31%	0.00%	4.11%
1530	Longevity	8.80%	0.89%	28.81%	22.31%	0.00%	4.11%
1540	Overtime	8.80%	0.89%	28.81%	22.31%	0.00%	4.11%
1550	Shift Differential	8.80%	0.89%	28.81%	22.31%	0.00%	4.11%
1560	Snow and Ice Differential	8.80%	0.89%	28.81%	22.31%	0.00%	4.11%
1570	Holiday	8.80%	0.89%	28.81%	22.31%	0.00%	4.11%
1580	Accrued Vacation	9.57%	0.00%	29.70%	23.20%	0.00%	5.00%
1590	Accrued Sick	0.00%	0.00%	29.70%	23.20%	0.00%	5.00%
-----Alternate Retirement Plan With FICA/Medicare-----							
1610	Full Time	32.78%	0.89%	28.81%	22.31%	0.00%	4.11%
1620	Part Time	32.78%	0.89%	28.81%	22.31%	0.00%	4.11%
1630	Longevity	17.12%	0.89%	28.81%	22.31%	0.00%	4.11%
1640	Overtime	17.12%	0.89%	28.81%	22.31%	0.00%	4.11%
1650	Shift Differential	17.12%	0.89%	28.81%	22.31%	0.00%	4.11%
1660	Snow and Ice Differential	17.12%	0.89%	28.81%	22.31%	0.00%	4.11%
1670	Holiday	17.12%	0.89%	28.81%	22.31%	0.00%	4.11%
1680	Accrued Vacation	17.22%	0.00%	29.70%	23.20%	0.00%	5.00%
1690	Accrued Sick	7.65%	0.00%	29.70%	23.20%	0.00%	5.00%

<u>Exp. Object</u>	<u>Fringe Benefit Description</u>	<u>University Programs</u>	<u>Workers' Comp.</u>	<u>Sponsored Programs</u>	<u>Federal Agriculture</u>	<u>Hazardous Duty</u>	<u>Smith Lever</u>
<b>-----Alternate Retirement Plan With Medicare-----</b>							
1710	Full Time	24.92%	0.89%	28.81%	22.31%	0.00%	4.11%
1720	Part Time	24.92%	0.89%	28.81%	22.31%	0.00%	4.11%
1730	Longevity	11.24%	0.89%	28.81%	22.31%	0.00%	4.11%
1740	Overtime	11.24%	0.89%	28.81%	22.31%	0.00%	4.11%
1750	Shift Differential	11.24%	0.89%	28.81%	22.31%	0.00%	4.11%
1760	Snow and Ice Differential	11.24%	0.89%	28.81%	22.31%	0.00%	4.11%
1770	Holiday	11.24%	0.89%	28.81%	22.31%	0.00%	4.11%
1780	Accrued Vacation	11.02%	0.00%	29.70%	23.20%	0.00%	5.00%
1790	Accrued Sick	1.45%	0.00%	29.70%	23.20%	0.00%	5.00%
1240	Allowances/Reportable Payments						
	Alternate Retirement Plan Without FICA/Medicare	27.06%	0.89%	28.81%	22.31%	0.00%	4.11%
1250	Allowances/Reportable Payments						
	Alternate Retirement Plan With FICA/Medicare	35.66%	0.89%	28.81%	22.31%	0.00%	4.11%
<b>Teacher's Retirement</b>							
<b>-----Teacher's Retirement Plan Without Medicare-----</b>							
1310	Full Time	32.22%	0.89%	32.51%	13.81%	0.00%	4.11%
1320	Part Time	32.22%	0.89%	32.51%	13.81%	0.00%	4.11%
1330	Longevity	26.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1340	Overtime	26.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1350	Shift Differential	26.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1360	Snow and Ice Differential	26.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1370	Holiday	26.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1380	Accrued Vacation	33.98%	0.00%	33.40%	14.70%	0.00%	5.00%
1390	Accrued Sick	6.20%	0.00%	33.40%	14.70%	0.00%	5.00%
<b>-----Teacher's Retirement Plan With Medicare-----</b>							
1410	Full Time	35.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1420	Part Time	35.58%	0.89%	32.51%	13.81%	0.00%	4.11%
1430	Longevity	27.87%	0.89%	32.51%	13.81%	0.00%	4.11%
1440	Overtime	27.87%	0.89%	32.51%	13.81%	0.00%	4.11%
1450	Shift Differential	27.87%	0.89%	32.51%	13.81%	0.00%	4.11%
1460	Snow and Ice Differential	27.87%	0.89%	32.51%	13.81%	0.00%	4.11%
1470	Holiday	27.87%	0.89%	32.51%	13.81%	0.00%	4.11%
1480	Accrued Vacation	33.98%	0.00%	33.40%	14.70%	0.00%	5.00%
1490	Accrued Sick	7.65%	0.00%	33.40%	14.70%	0.00%	5.00%
1260	Allowances/Reportable Payments						
	Teachers Retirement Without Medicare	43.10%	0.89%	32.51%	13.81%	0.00%	4.11%
1270	Allowances/Reportable Payments						
	Teachers Retirement With Medicare	30.77%	0.89%	32.51%	13.81%	0.00%	4.11%
<b>Buy Back</b>							
1950	Buy Back Option	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

<sup>1</sup> A student who is enrolled and regularly attending summer session classes will be exempt from FICA social security/medicare deductions for the duration of such session(s); otherwise a 7.65% deduction will be applied to earnings during the summer employment, and a corresponding 7.65% fringe cost will be charged to the account's 5320 subcode.

<sup>2</sup> Graduate Assistants and Post-Docs who are Foreign Nationals exempt from FICA/Medicare will have a lower rate of 10.29% applied to their earnings and charged to their account's 5320 subcode.

### FY09 State Fringe Benefit Rate by Component

Category:	
SERS Regular Employees	33.99%
Alternate Retirement Plan	9.57%
Teachers Retirement Plan	26.33%
SERS Hazardous Duty	32.03%
Unemployment Compensation	0.09%
Group Life Insurance	.008% of coverage
FICA	6.2% of gross pay (less employee's share of medical insurance coverage, max \$97,500)
Medicare	1.45% of gross pay
Medical Insurance	Rates vary according to medical plan