



University of Connecticut
Office of the Chief Financial Officer

DATE: June 25, 2009
TO: Deans, Directors, Department Heads, and Principal Investigators
FROM: Office of the Chief Financial Officer
RE: **FRINGE BENEFIT RATES FOR FY 2010**

The University has developed composite fringe benefit rates for FY 2010 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 began June 5, 2009.

Please note that the University's Workers' Compensation component has increased to 0.99%.

The Sponsored Program rates have been formally approved by the U.S. Department of Health and Human Services. Consistent with Federal guidelines, the FY 2010 rates are calculated based on FY 2008 actual fringe benefit costs and include a carry forward adjustment from FY 2008 based on the actual costs compared to the approved rates for that fiscal year.

Please update your internal files to reflect the new rates for FY 2010.

An Equal Opportunity Employer

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University of Connecticut (Storrs and Regional Campuses)
University Programs and Sponsored Programs Fringe Benefit Cost Recovery Rates By Expenditure Object - FY10

<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>
Full and Part Time Cont. (SERS)							
1010	Salaries & Wages - Continuing - Full Time	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
1050	Fees	47.76%	0.99%	53.94%	40.34%	43.53%	4.01%
1060	Longevity Payments	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1070	Overtime	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1080	Shift Differential Pay	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1090	Accrued Sick Leave at Retirement or Death Subject to FICA/Medicare (SERS)	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1100	Snow and Ice Differential	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1110	Salaries & Wages - Continuing - Part Time	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
1120	Accrued Vacation at Termination, Retirement, or Death Subject to FICA/Medicare (SERS)	47.50%	0.00%	54.93%	41.33%	43.27%	5.00%
1140	Holiday Pay (SERS)	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1180	Overtime - Temporary Employees	48.63%	0.99%	53.94%	40.34%	44.40%	4.01%
1190	Accrued Vacation at Death - Not Subject to FICA/Medicare	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1220	Accrued Sick Leave at Retirement or Death Not Subject to FICA/Medicare	39.85%	0.00%	54.93%	41.33%	35.62%	5.00%
1230	Allowances/Reportable Payments - State Retirement System	48.63%	0.99%	53.94%	40.34%	0.00%	4.01%
1930	Durational Employees-No Benefits (SERS)	47.17%	0.99%	53.94%	40.34%	47.17%	4.01%
1940	Durational Employees-Benefits (SERS)	69.03%	0.99%	53.94%	40.34%	64.80%	4.01%
Temporary Faculty							
1030	Salaries & Wages - Contractual (with retirement)	14.19%	0.99%	22.95%	10.51%	0.00%	4.01%
Temporary Graduate							
1030	Salaries & Wages - Contractual (without retirement)	7.94%	0.99%	5.69%	6.91%	0.00%	4.01%
Student Labor							
1040	Salaries & Wages - Student Labor ¹	0.00%; 7.65%	0.99%	1.38%	0.45%	0.00%	4.01%
Graduate Assistants							
1150	Graduate Assistants - UCONN	12.55%	0.99%	18.28%	21.13%	0.00%	4.01%
1960	Foreign Nationals with F-1 or J-1 Visa	18.97%	0.99%	18.28%	21.13%	0.00%	4.01%
Alternate Retirement							
-----Alternate Retirement Plan Without FICA/Medicare-----							
1510	Full Time	15.24%	0.99%	35.01%	32.80%	0.00%	4.01%
1520	Part Time	15.24%	0.99%	35.01%	32.80%	0.00%	4.01%
1530	Longevity	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1540	Overtime	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1550	Shift Differential	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1560	Snow and Ice Differential	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1570	Holiday	8.45%	0.99%	35.01%	32.80%	0.00%	4.01%
1580	Accrued Vacation	10.24%	0.00%	36.00%	33.79%	0.00%	5.00%
1590	Accrued Sick	0.00%	0.00%	36.00%	33.79%	0.00%	5.00%
-----Alternate Retirement Plan With FICA/Medicare-----							
1610	Full Time	34.25%	0.99%	35.01%	32.80%	0.00%	4.01%
1620	Part Time	34.25%	0.99%	35.01%	32.80%	0.00%	4.01%
1630	Longevity	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1640	Overtime	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1650	Shift Differential	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1660	Snow and Ice Differential	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1670	Holiday	18.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1680	Accrued Vacation	17.89%	0.00%	36.00%	33.79%	0.00%	5.00%
1690	Accrued Sick	7.65%	0.00%	36.00%	33.79%	0.00%	5.00%
-----Alternate Retirement Plan With Medicare-----							
1710	Full Time	24.94%	0.99%	35.01%	32.80%	0.00%	4.01%
1720	Part Time	24.94%	0.99%	35.01%	32.80%	0.00%	4.01%
1730	Longevity	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1740	Overtime	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1750	Shift Differential	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1760	Snow and Ice Differential	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1770	Holiday	12.01%	0.99%	35.01%	32.80%	0.00%	4.01%
1780	Accrued Vacation	11.69%	0.00%	36.00%	33.79%	0.00%	5.00%
1790	Accrued Sick	1.45%	0.00%	36.00%	33.79%	0.00%	5.00%
1240	Allowances/Reportable Payments Alternate Retirement Plan Without FICA/Medicare	16.85%	0.99%	35.01%	32.80%	0.00%	4.01%
1250	Allowances/Reportable Payments Alternate Retirement Plan With FICA/Medicare	21.32%	0.99%	35.01%	32.80%	0.00%	4.01%

<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>
Teacher's Retirement							
-----Teacher's Retirement Plan Without Medicare-----							
1310	Full Time	27.59%	0.99%	46.43%	5.20%	0.00%	4.01%
1320	Part Time	27.59%	0.99%	46.43%	5.20%	0.00%	4.01%
1330	Longevity	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1340	Overtime	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1350	Shift Differential	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1360	Snow and Ice Differential	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1370	Holiday	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1380	Accrued Vacation	32.00%	0.00%	47.42%	6.19%	0.00%	5.00%
1390	Accrued Sick	6.20%	0.00%	47.42%	6.19%	0.00%	5.00%
-----Teacher's Retirement Plan With Medicare-----							
1410	Full Time	35.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1420	Part Time	35.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1430	Longevity	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1440	Overtime	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1450	Shift Differential	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1460	Snow and Ice Differential	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1470	Holiday	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
1480	Accrued Vacation	33.45%	0.00%	47.42%	6.19%	0.00%	5.00%
1490	Accrued Sick	7.65%	0.00%	47.42%	6.19%	0.00%	5.00%
1260	Allowances/Reportable Payments						
	Teachers Retirement Without Medicare	26.24%	0.99%	46.43%	5.20%	0.00%	4.01%
1270	Allowances/Reportable Payments						
	Teachers Retirement With Medicare	27.55%	0.99%	46.43%	5.20%	0.00%	4.01%
Buy Back							
1950	Buy Back Option	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

¹ 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); applied to earnings during the summer employment, and a corresponding 7.65% fringe cost will be charged to the account's 5320 subcode.

FY10 State Fringe Benefit Rate by Component

Category:

SERS Regular Employees	39.85%
Alternate Retirement Plan	10.24%
Teachers Retirement Plan	25.80%
SERS Hazardous Duty	35.62%
Unemployment Compensation	0.29%
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