

Proposal Fringe Benefit Rates

These rates are an ESTIMATE of the actual costs that might be charged, based on an average of UA's actual cost experience. ACTUAL fringe charges will be based on an individual's elections and may, therefore, vary significantly from the estimate used in the proposed budget.

Costs in Fringe Benefit Rate Include: Social Security (FICA), retirement, Workman's Compensation, Health/Hospitalization Insurance, Unemployment Insurance and Total Disability Insurance.

* Employee personal withholdings and deductions are not included in fringe calculations.

UA is responsible for reasonably estimating costs while not knowing for certain what an individual's fringe benefits will actually cost in the future. The following fringe rates are used to accomplish this objective:

Fringe Benefit Rates and Calculations

Faculty & Regular Full Time Exempt Staff: 32%

Salary x 32%

Example: \$20,000 x .32 = \$6,400

Regular Full Time Nonexempt Staff: 36.61%

Salary x 36.61%

Example: \$20,000 x .3661 = \$7322

Part-Time Staff (Exempt and Nonexempt): 35.83%

Salary x 35.83%

Example: \$5,000 x .3583 = \$1791.50

Post Doctoral Fellows: 17.38%

Salary x 17.38%

Example: \$5,000 x .1738 = \$869

Temporary Employees: 7.80%

Salary x 7.80%

Example: \$5,000 x .0780 = \$390

Graduate Students: 7.70% of summer earnings*

Summer Salary x 7.70%

Example: \$2500 x .0770 = \$192.50

* FICA (7.70%) is calculated on summer earnings *unless* the student is enrolled in summer school.