

# Fringe Benefits Rates By Account - Fiscal Year 2023

Effective 7/1/2022

Account	Account Description	Unrestricted and		Sponsored	
		Reserve Fund 11 & 14	Non-Sponsored Restricted Gifts and Endowment Fund 15 & 16	Federal Fund 13 & 91	Non-Federal Fund 13 & 91
500011	Faculty	36.3%	29.7%	29.7%	29.7%
500214	PT Faculty-Union(Standard Benefits)	36.3%	29.7%	29.7%	29.7%
503259	Graduate Assistants	20.8%	55.0%	9.5%	55.0%
504256	Graduate Assistants-NonExempt	20.8%	55.0%	9.5%	55.0%
511005	Academic Administrator-Faculty	36.3%	29.7%	29.7%	29.7%
513021	Exempt Staff	36.3%	29.7%	29.7%	29.7%
513044	Exempt Coaching Staff	36.3%	29.7%	29.7%	29.7%
514072	NonExempt Staff	36.3%	29.7%	29.7%	29.7%
515065	NonExempt Staff - Union Parking	36.3%	29.7%	29.7%	29.7%
515073	NonExempt Staff - Union	36.3%	29.7%	29.7%	29.7%
520014	PT Faculty - NonUnion	7.65%	8.0%	8.0%	8.0%
520514	PT Faculty-Union(Modified Benefits)	13.7%	16.6%	16.6%	16.6%
530011	Faculty - Summer	24.2%	16.3%	16.3%	16.3%
535073	NonExmpt Staff – Union-Summer	24.2%	16.3%	16.3%	16.3%
536259	Grad Assistant - Summer	24.2%	55.0%	0.0%	55.0%
536278	GA - Summer-FICA Taxable	24.2%	55.0%	8.0%	55.0%
543021	Casual / Temporary Exempt	7.65%	8.0%	8.0%	8.0%
543259	Casual Graduate Assistants	7.65%	0.0%	0.0%	0.0%
544044	Casual Coaching Staff	7.65%	8.0%	8.0%	8.0%
544073	Casual / Temporary NonExempt	7.65%	8.0%	8.0%	8.0%
544080	Overtime	7.65%	8.0%	8.0%	8.0%
549976	Students - Non-FWS	7.65%	0.0%	0.0%	0.0%
549978	Students -Non FWS-FICA Taxable	7.65%	8.0%	8.0%	8.0%
549979	Extra Service / Overload	7.65%	8.0%	8.0%	8.0%
549986	Students - FWS 100%	7.65%	0.0%	0.0%	0.0%
549987	Students - FWS 100%-FICA Taxable	7.65%	8.0%	8.0%	8.0%
549988	Students - FWS 40%	7.65%	0.0%	0.0%	0.0%
549989	Students - FWS 40%-FICA Taxable	7.65%	8.0%	8.0%	8.0%
549990	Taxable Moving Expenses	7.65%	8.0%	8.0%	8.0%
549991	Taxable Dues / Memberships	7.65%	8.0%	N/A	N/A
549992	Award / Bonus	7.65%	8.0%	8.0%	8.0%
549993	Taxable Travel / Lodging	7.65%	8.0%	N/A	N/A
549998	Employee Benefits-Other Wages	7.65%	8.0%	8.0%	8.0%
549999	Disability/Salary Continuation	7.65%	8.0%	N/A	N/A

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