

FY 2015 BUDGETED FRINGE BENEFIT RATES

ACCOUNT CODE	EMPLOYEE CLASSIFICATION	FRINGE RATE
601100	Professor	32%
601200	Associate Professor	32%
601300	Assistant Professor	32%
601400	Instructor	32%
601500	Post Doctoral	32%
602100	Summer School	17%
602200	Faculty Overload	17%
602300	Part Time Faculty	20%
602400	Continuing Education Faculty	17%
602500	Extended Teaching Service	17%
603100	Professional & Admin. Full Time	36%
603200	Professional & Admin. Part Time ($\geq .75$ FTE)	36%
603250	Professional & Admin. Part Time ($< .75$ FTE)	33%
603300	Classified Full Time	40%
603400	Classified Part Time ($\geq .50$ FTE)	40%
603450	Classified Part Time ($< .50$ FTE)	37%
604110	Classified Temp Intermittent	22%
604210	Classified-Overtime (see note below)	18%
604310	Supplementary Salaries	17%
604410	Occasional Service Payment	17%
605100	Graduate Assistants	90%
605300	Graduate Assistant Interns	90%
605350	Fellowships	90%
605410	Student Wages	5%
605430	Research Assistants	5%
605510	Task Based Stipends	5%
605600	Ph.D. Assistantships	38%

On July 1 of each new fiscal year, all amounts budgeted in personnel lines will have a corresponding amount budgeted in the Fringe Benefit line (606001). The amounts budgeted are based on the percentages listed above. Whenever additional funds are transferred to a personnel line during the year, an appropriate amount must also be transferred for fringe benefits. For example, a transfer of \$1,000 from Supplies (701100) to Student Wages (605410), would require an additional transfer of \$50 (5% of \$1,000) to the Fringe Benefit line (606001). In some cases, fringes are also required when the transfer occurs between personnel lines. For example, if the department manager transfers \$1,000 from Student Wages to Supplemental Pay, additional funds would be needed for fringes. In this case, only the difference in rates would be required (17% needed for the Supplementary Salary less the 5% already budgeted for Student Wages, or 12%). In some cases no additional funds are required (e.g., a transfer from Research Assistant to Student Wages or Supplementary Salaries to Occasional Service payment) as the rates are the same and already budgeted. It is also important to note that transfers FROM your Fringe Benefit line are normally not permitted. In other words, if a transfer is made from Student Wages to Supplies, the 5% for fringes is not available for departmental use.