

## FY 2009 BUDGETED FRINGE BENEFIT RATES

ACCOUNT CODE	EMPLOYEE CLASSIFICATION	FRINGE RATE
601100	Professor	33.0%
601200	Associate Professor	33.0%
601300	Assistant Professor	33.0%
601400	Instructor	33.0%
602100	Summer School	33.0%
602200	Faculty Overload	33.0%
602300	Part Time Faculty	33.0%
602400	Continuing Education Faculty	33.0%
602500	Extended Teaching Service	33.0%
603100	Full Time PA	33.0%
603200	Part Time PA	33.0%
603300	Classified Full Time	33.0%
604110	Classified Temp Intermittent	33.0%
604210	Classified-Overtime	33.0%
604310	Supplementary Salaries	33.0%
604410	Occasional Service Payment	33.0%
605100	Graduate Assistants	77.0%
605410	Student Wages	5.0%
605430	Research Assistants	5.0%
605510	Task Based Stipends	5.0%

On July 1 of each new fiscal year, all amounts budgeted in personnel lines (i.e., ACCOUNT CODES 601100 through 604410) 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). If the \$1,000 from supplies is transferred to supplementary salaries (604310), then the additional funds required in fringes would be \$330 (33% of \$1,000). 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 (33% needed for the supplementary salary less the 5% already budgeted for student wages, or 28%). 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.