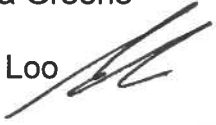




To: Gloria Greene
From: Chih Loo 
Re: Fringe Benefits Rate
Date: September 5, 2014

The fringe benefits rate for all research proposals will remain at 34% for FY 2014-15. The TRS employer contribution rate for 2014-15 remains the same at 11.71%. There is a moderate increase in University paid health insurance premium; therefore, we are decreasing the BII rate from 0.79% to 0.50%, also effective 2014-15.

All other changes in the fringe benefits component are insignificant.

C: Diane Gibbs
Candy Horch
Casie Steen

THE UNIVERSITY OF ALABAMA IN HUNTSVILLE
FRINGE BENEFITS BREAKDOWN
Effective FY 14 - FY 15

SALARY	FICA	% OF SAL	TRET	% OF SAL	BILL	% OF SAL	TIAA	% OF SAL	SALCON	% OF SAL	LIFE INS.	% OF SAL	GRP HLTH	% OF SAL	TOTAL FRINGES	% OF SAL
\$20,000	\$1,530	7.65%	\$2,342	11.71%	\$100	0.50%	\$1,000	5.00%	\$88	0.34%	\$88.76	0.14%	\$10,816.00	54.08%	\$15,825	79.82%
\$30,000	\$2,295	7.65%	\$3,513	11.71%	\$150	0.50%	\$1,500	5.00%	\$102	0.34%	\$110.78	0.14%	\$9,388.00	31.29%	\$17,058	56.85%
\$40,000	\$3,060	7.65%	\$4,684	11.71%	\$200	0.50%	\$2,000	5.00%	\$138	0.34%	\$138.12	0.14%	\$9,348.00	23.47%	\$18,577	46.94%
\$50,000	\$3,825	7.65%	\$5,855	11.71%	\$250	0.50%	\$2,500	5.00%	\$170	0.34%	\$183.32	0.14%	\$8,348.00	16.88%	\$21,084	42.17%
\$60,000	\$4,590	7.65%	\$7,026	11.71%	\$300	0.50%	\$3,000	5.00%	\$204	0.34%	\$190.58	0.14%	\$8,348.00	13.91%	\$23,829	39.38%
\$70,000	\$5,355	7.65%	\$8,197	11.71%	\$350	0.50%	\$3,500	5.00%	\$238	0.34%	\$215.76	0.14%	\$8,348.00	11.92%	\$28,177	37.40%
\$80,000	\$6,120	7.65%	\$9,368	11.71%	\$400	0.50%	\$4,000	5.00%	\$272	0.34%	\$243.12	0.14%	\$8,348.00	10.43%	\$28,722	35.80%
\$90,000	\$6,885	7.65%	\$10,539	11.71%	\$450	0.50%	\$4,500	5.00%	\$306	0.34%	\$268.32	0.14%	\$8,348.00	9.27%	\$31,289	34.74%
\$100,000	\$7,650	7.65%	\$11,710	11.71%	\$500	0.50%	\$5,000	5.00%	\$340	0.34%	\$287.00	0.14%	\$8,348.00	8.35%	\$33,814	33.81%
\$110,000	\$8,415	7.65%	\$12,881	11.71%	\$550	0.50%	\$5,500	5.00%	\$374	0.34%	\$324.00	0.14%	\$8,348.00	7.59%	\$36,383	33.08%
\$120,000	\$8,994	7.50%	\$14,052	11.71%	\$600	0.50%	\$6,000	5.00%	\$408	0.34%	\$351.00	0.14%	\$8,348.00	6.96%	\$38,724	32.27%
\$130,000	\$8,139	7.03%	\$15,223	11.71%	\$650	0.50%	\$6,500	5.00%	\$442	0.34%	\$378.00	0.14%	\$8,348.00	6.42%	\$40,651	31.27%
\$140,000	\$9,284	6.63%	\$16,394	11.71%	\$700	0.50%	\$7,000	5.00%	\$476	0.34%	\$405.00	0.14%	\$8,348.00	5.96%	\$42,578	30.41%
\$150,000	\$9,429	6.29%	\$17,565	11.71%	\$750	0.50%	\$7,500	5.00%	\$510	0.34%	\$540.00	0.14%	\$8,348.00	5.58%	\$44,505	29.67%
\$200,000	\$10,154	5.08%	\$23,420	11.71%	\$1,000	0.50%	\$10,000	5.00%	\$880	0.34%	\$587.00	0.14%	\$8,348.00	4.17%	\$54,140	27.07%
\$210,000	\$10,299	4.80%	\$24,591	11.71%	\$1,050	0.50%	\$10,500	5.00%	\$714	0.34%					\$58,087	26.70%

(1)

NOTES:

- (1) Please use an estimating rate of 34% for all Contracts, Grants and Agreement.
- (2) However, actual fringe rate(s) will be charged based on benefit package of applicable employee(s) used on the project.
- (3) Fringe Benefit Rates will be adjusted as individual benefits increase/decrease.

KEY:

FICA: Maximum deducted based on Annual Salary
Teachers' Retirement: Maximum deducted based on Annual Salary
TIAA: Tax Shelter Annuity: UAH contributes up to 5% match - Maximum contribution noted above
Salary Continuation: Related to Unemployment Compensation, however, it is a long term disability paid by the University based on Annual Salary
Group Health: The amount noted above is the amount the University matches, the higher the salary, the smaller the match.