



To: Gloria Greene
From: Chih Loo 
Re: Fringe Benefits Rate
Date: November 16, 2018

The fringe benefits rate for full-time employees for all research proposals will be at 37% for FY 2018-19. The average fringe benefits rate remains the same as 2017-18. TRS rate increased moderately but BII rate will remain the same.

In addition, research employs many on-call employees who are on lower fringe benefits rate. Please use the following fringe benefits for on-call employees:

On-call employees who are not previously covered by TRS:

FICA	7.65%
SUI	<u>0.04%</u>
Total	7.69%

On-call employees who are previously covered by TRS (Tier 1):

FICA	07.65%
SUI	00.04%
TRS	<u>12.41%</u>
Total	20.10%

On-call employees who are previously covered by TRS (Tier II):

FICA	07.65%
SUI	00.04%
TRS	<u>11.35%</u>
Total	19.04%

These rates will be adjusted annually.

C: Diane Gibbs Tammy Thornton
Whitney Keelon Brandy Nicholson
Teresa Shurtz Kenya Cole

THE UNIVERSITY OF ALABAMA IN HUNTSVILLE
FRINGE BENEFITS BREAKDOWN
Effective FY 18 - 19

SALARY	FICA	% OF SAL.	TRET	% OF SAL.	BII	% OF SAL.	TIAA	% OF SAL.	LTD	% OF SAL.	LIFE INS.	% OF SAL	GRP HLTH	% OF SAL.	TOTAL FRINGES	% OF SAL.
\$40,000	\$3,060	7.65%	\$4,762	11.91%	\$1,000	2.50%	\$2,000	5.00%	\$136	0.305%	\$110.76	0.152%	\$9,456.00	23.64%	\$20,525	51.31%
\$50,000	\$3,825	7.65%	\$5,963	11.91%	\$1,250	2.50%	\$2,500	5.00%	\$170	0.305%	\$138.12	0.152%	\$9,456.00	18.91%	\$23,292	46.58%
\$60,000	\$4,590	7.65%	\$7,143	11.91%	\$1,500	2.50%	\$3,000	5.00%	\$204	0.305%	\$163.32	0.152%	\$9,456.00	15.76%	\$26,057	43.43%
\$70,000	\$5,355	7.65%	\$8,334	11.91%	\$1,750	2.50%	\$3,500	5.00%	\$238	0.305%	\$190.56	0.152%	\$9,456.00	13.51%	\$28,823	41.18%
\$80,000	\$6,120	7.65%	\$9,524	11.91%	\$2,000	2.50%	\$4,000	5.00%	\$272	0.305%	\$215.76	0.152%	\$9,456.00	11.82%	\$31,588	39.49%
\$90,000	\$6,885	7.65%	\$10,715	11.91%	\$2,250	2.50%	\$4,500	5.00%	\$306	0.305%	\$243.12	0.152%	\$9,456.00	10.51%	\$34,355	38.17%
\$100,000	\$7,650	7.65%	\$11,905	11.91%	\$2,500	2.50%	\$5,000	5.00%	\$340	0.305%	\$268.32	0.152%	\$8,168.00	8.17%	\$35,832	35.83%
\$110,000	\$8,415	7.65%	\$13,096	11.91%	\$2,750	2.50%	\$5,500	5.00%	\$374	0.305%	\$297.00	0.152%	\$7,540.00	6.85%	\$37,972	34.52%
\$120,000	\$9,180	7.65%	\$14,287	11.91%	\$3,000	2.50%	\$6,000	5.00%	\$408	0.305%	\$324.00	0.152%	\$7,540.00	6.28%	\$40,739	33.95%
\$130,000	\$9,945	7.65%	\$15,477	11.91%	\$3,250	2.50%	\$6,500	5.00%	\$442	0.305%	\$351.00	0.152%	\$7,540.00	5.80%	\$43,505	33.47%
\$140,000	\$10,270	7.34%	\$16,668	11.91%	\$3,500	2.50%	\$7,000	5.00%	\$476	0.305%	\$378.00	0.152%	\$7,540.00	5.39%	\$45,831	32.74%
\$150,000	\$10,061	6.71%	\$17,858	11.91%	\$3,750	2.50%	\$7,500	5.00%	\$510	0.305%	\$405.00	0.152%	\$7,540.00	5.03%	\$47,625	31.75%
\$200,000	\$10,786	5.39%	\$23,811	11.91%	\$5,000	2.50%	\$10,000	5.00%	\$680	0.305%	\$540.00	0.152%	\$7,540.00	3.77%	\$58,357	29.18%
\$210,000	\$10,931	5.21%	\$25,001	11.91%	\$5,250	2.50%	\$10,500	5.00%	\$714	0.305%	\$567.00	0.152%	\$7,540.00	3.59%	\$60,504	28.81%
\$220,000	\$11,076	5.03%	\$26,192	11.91%	\$5,500	2.50%	\$11,000	5.00%	\$748	0.305%	\$594.00	0.152%	\$7,540.00	3.43%	\$62,650	28.48%

(1)

NOTES:

- (1) Please use an estimating rate of 37% 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.

36.59%