



To: Gloria Greene  
From: Chih Loo   
Re: Fringe Benefits Rate  
Date: September 9, 2016

The fringe benefits rate for full-time employees for all research proposals will be at 37% for FY 2016-17. The composite fringe benefits rate increase by 2% due to increases in University paid health insurance premium and Business Interruption Insurance.

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>0.08%</u> |
| Total | 7.73%        |

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

|       |               |
|-------|---------------|
| FICA  | 07.65%        |
| SUI   | 00.08%        |
| TRS   | <u>12.01%</u> |
| Total | 19.74%        |

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

|       |               |
|-------|---------------|
| FICA  | 07.65%        |
| SUI   | 00.08%        |
| TRS   | <u>10.82%</u> |
| Total | 18.55%        |

**These rates will be adjusted annually.**

C: Diane Gibbs  
Candy Horch  
Whitney Keelon

**THE UNIVERSITY OF ALABAMA IN HUNTSVILLE**  
**FRINGE BENEFITS BREAKDOWN**  
*Effective FY 16 - 17*

| SALARY    | FICA     | % OF SAL. | TRET     | % OF SAL. | BII     | % 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%     | \$2,336  | 11.68%    | \$300   | 1.50%     | \$1,000  | 5.00%     | \$68   | 0.34%     | \$68.76   | 0.152%   | \$11,016.00 | 55.08%    | \$16,319      | 81.59%    |
| \$30,000  | \$2,295  | 7.65%     | \$3,504  | 11.68%    | \$450   | 1.50%     | \$1,500  | 5.00%     | \$102  | 0.34%     | \$110.16  | 0.152%   | \$9,420.00  | 31.40%    | \$17,381      | 57.94%    |
| \$40,000  | \$3,060  | 7.65%     | \$4,672  | 11.68%    | \$600   | 1.50%     | \$2,000  | 5.00%     | \$136  | 0.34%     | \$110.76  | 0.152%   | \$9,420.00  | 23.55%    | \$19,999      | 50.00%    |
| \$50,000  | \$3,825  | 7.65%     | \$5,840  | 11.68%    | \$750   | 1.50%     | \$2,500  | 5.00%     | \$170  | 0.34%     | \$138.12  | 0.152%   | \$8,388.00  | 16.78%    | \$21,611      | 43.22%    |
| \$60,000  | \$4,590  | 7.65%     | \$7,008  | 11.68%    | \$900   | 1.50%     | \$3,000  | 5.00%     | \$204  | 0.34%     | \$163.32  | 0.152%   | \$8,388.00  | 13.98%    | \$24,254      | 40.42%    |
| \$70,000  | \$5,355  | 7.65%     | \$8,176  | 11.68%    | \$1,050 | 1.50%     | \$3,500  | 5.00%     | \$238  | 0.34%     | \$190.56  | 0.152%   | \$8,388.00  | 11.98%    | \$26,898      | 38.43%    |
| \$80,000  | \$6,120  | 7.65%     | \$9,344  | 11.68%    | \$1,200 | 1.50%     | \$4,000  | 5.00%     | \$272  | 0.34%     | \$215.76  | 0.152%   | \$8,388.00  | 10.49%    | \$29,540      | 36.93%    |
| \$90,000  | \$6,885  | 7.65%     | \$10,512 | 11.68%    | \$1,350 | 1.50%     | \$4,500  | 5.00%     | \$306  | 0.34%     | \$243.12  | 0.152%   | \$8,388.00  | 9.32%     | \$32,184      | 35.76%    |
| \$100,000 | \$7,650  | 7.65%     | \$11,680 | 11.68%    | \$1,500 | 1.50%     | \$5,000  | 5.00%     | \$340  | 0.34%     | \$268.32  | 0.152%   | \$8,388.00  | 8.39%     | \$34,827      | 34.83%    |
| \$110,000 | \$8,415  | 7.65%     | \$12,848 | 11.68%    | \$1,650 | 1.50%     | \$5,500  | 5.00%     | \$374  | 0.34%     | \$297.00  | 0.152%   | \$8,388.00  | 7.63%     | \$37,472      | 34.07%    |
| \$120,000 | \$8,994  | 7.50%     | \$14,016 | 11.68%    | \$1,800 | 1.50%     | \$6,000  | 5.00%     | \$408  | 0.34%     | \$324.00  | 0.152%   | \$8,388.00  | 6.99%     | \$39,930      | 33.28%    |
| \$130,000 | \$9,139  | 7.03%     | \$15,184 | 11.68%    | \$1,950 | 1.50%     | \$6,500  | 5.00%     | \$442  | 0.34%     | \$351.00  | 0.152%   | \$8,388.00  | 6.45%     | \$41,954      | 32.27%    |
| \$140,000 | \$9,284  | 6.63%     | \$16,353 | 11.68%    | \$2,100 | 1.50%     | \$7,000  | 5.00%     | \$476  | 0.34%     | \$378.00  | 0.152%   | \$8,388.00  | 5.99%     | \$43,979      | 31.41%    |
| \$150,000 | \$9,429  | 6.29%     | \$17,521 | 11.68%    | \$2,250 | 1.50%     | \$7,500  | 5.00%     | \$510  | 0.34%     | \$405.00  | 0.152%   | \$8,388.00  | 5.59%     | \$46,003      | 30.67%    |
| \$200,000 | \$10,154 | 5.08%     | \$23,361 | 11.68%    | \$3,000 | 1.50%     | \$10,000 | 5.00%     | \$680  | 0.34%     | \$540.00  | 0.152%   | \$8,388.00  | 4.19%     | \$56,123      | 28.06%    |
| \$210,000 | \$10,299 | 4.90%     | \$24,529 | 11.68%    | \$3,150 | 1.50%     | \$10,500 | 5.00%     | \$714  | 0.34%     | \$567.00  | 0.152%   | \$8,388.00  | 3.99%     | \$58,147      | 27.69%    |

(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.