

UNIVERSITY OF MAINE SYSTEM  
EMPLOYEE BENEFIT RATES  
FISCAL YEAR ENDING JUNE 30, 2003

BENEFIT	Percentage of Salary/Wage Base	
	<u>Non-Faculty Temporary</u>	<u>All Other Employees</u>
Health Insurance		16.242%
Social Security	7.650%	7.650%
TIAA/CREF		7.477%
Sabbaticals		1.064%
Workers' Compensation	0.786%	0.820%
Long-term Disability		0.381%
Employee Tuition Waivers		0.322%
Life Insurance		0.156%
Dental Insurance		0.137%
Accrued Vacation		0.127%
Federal Retirement		0.088%
Unemployment	0.064%	0.068%
Retirees		0.039%
State Retirement		0.029%
Total Employee Benefit Rate	8.500%	34.600%