

UNIVERSITY OF MAINE SYSTEM
EMPLOYEE BENEFIT RATES
FISCAL YEAR ENDING JUNE 30, 2007

Percentage of Salary/Wage Base		
BENEFIT	Non-Faculty Temporary	All Other Employees
Health Insurance		19.370%
Social Security	7.650%	7.650%
TIAA/CREF		8.850%
Sabbaticals		1.180%
Workers' Compensation	0.751%	0.790%
Long-term Disability		0.390%
Employee Tuition Waivers		0.390%
Life Insurance		0.100%
Dental Insurance		0.590%
Accrued Vacation		0.490%
Federal Retirement		0.100%
Unemployment	0.099%	0.100%
Retirees		0.000%
State Retirement		0.000%
Total Employee Benefit Rate	8.500%	40.000%