

UNIVERSITY OF MAINE SYSTEM
 NEGOTIATED FEDERAL FRINGE BENEFIT RATES
 FISCAL YEAR ENDING JUNE 30, 2012

Percentage of Salary/Wage Base

<u>BENEFIT</u>	<u>Temporary</u>	<u>All Other Employees</u>
Health/Dental Insurance		27.38%
Social Security	7.65%	7.65%
Retirement Plans		9.46%
Sabbaticals		1.07%
Workers' Compensation	0.41%	0.78%
Long-term Disability		0.29%
Employee Tuition Waivers		0.49%
Life Insurance		0.10%
Accrued Vacation		0.39%
Unemployment	0.14%	0.29%
Total Fringe Benefit Rate	<u><u>8.20%</u></u>	<u><u>47.90%</u></u>