

UNIVERSITY OF MAINE SYSTEM  
 NEGOTIATED FEDERAL FRINGE BENEFIT RATES  
 FISCAL YEAR ENDING JUNE 30, 2020

Percentage of Salary/Wage Base

BENEFIT	Temporary	All Other Employees
Health/Dental Insurance		30.46%
Social Security	7.65%	7.65%
Retirement Plans		9.99%
Sabbaticals		1.35%
Workers' Compensation	0.21%	0.42%
Long-term Disability		0.26%
Employee Tuition Waivers		0.57%
Life Insurance		0.15%
Accrued Vacation		0.67%
Unemployment	0.04%	0.08%
<b>Total</b>	<b>7.90%</b>	<b>51.60%</b>