

UNIVERSITY OF MAINE SYSTEM  
 NEGOTIATED FEDERAL FRINGE BENEFIT RATES  
 FISCAL YEAR ENDING JUNE 30, 2018

Percentage of Salary/Wage Base

<u>BENEFIT</u>	<u>Temporary</u>	<u>All Other Employees</u>
Health/Dental Insurance		31.05%
Social Security	7.65%	7.65%
Retirement Plans		9.87%
Sabbaticals		1.32%
Workers' Compensation	-0.04%	0.45%
Long-term Disability		0.31%
Employee Tuition Waivers		0.50%
Life Insurance		0.16%
Accrued Vacation		0.59%
Unemployment	-0.01%	0.10%
<b>Total Fringe Benefit Rate</b>	<b><u>7.60%</u></b>	<b><u>52.00%</u></b>