

UNIVERSITY OF MAINE SYSTEM
 NEGOTIATED FEDERAL FRINGE BENEFIT RATES
 FISCAL YEAR ENDING JUNE 30, 2019

Percentage of Salary/Wage Base

<u>BENEFIT</u>	<u>Temporary</u>	<u>All Other Employees</u>
Health/Dental Insurance		31.53%
Social Security	7.65%	7.65%
Retirement Plans		9.93%
Sabbaticals		1.21%
Workers' Compensation	-0.04%	0.34%
Long-term Disability		0.27%
Employee Tuition Waivers		0.54%
Life Insurance		0.15%
Accrued Vacation		0.59%
Unemployment	-0.01%	0.09%
Total Fringe Benefit Rate	<u><u>7.60%</u></u>	<u><u>52.30%</u></u>