UNIVERSITY OF MAINE SYSTEM NEGOTIATED FEDERAL FRINGE BENEFIT RATES FISCAL YEAR ENDING JUNE 30, 2021

Percentage of Salary/Wage Base

BENEFIT	Temporary	All Other Employees
Health/Dental Insurance		33.10%
Social Security	7.65%	7.65%
Retirement Plans		10.04%
Sabbaticals		1.33%
Workers' Compensation	0.39%	0.48%
Long-term Disability		0.26%
Employee Tuition Waivers		0.71%
Life Insurance		0.14%
Accrued Vacation		0.72%
Unemployment	0.06%	0.07%
T ()	0.400/	5.4.500/
Total	8.10%	54.50%