

**Fringe Rate Matrix  
2012/13 Rates 5-31-12**

Class #	% Time	Total	Retirement	Unemployment	Workers Comp	Income Dis	FICA	Health Plan	Tuition	Medicare	Vacation
Non-Academic		39.60%	5.08%	0.75%	1.11%		5.80%	23.61%	0.87%	1.41%	0.97%
Police		43.72%	15.00%	0.75%	1.11%			23.61%	0.87%	1.41%	0.97%
Academic		34.90%	12.86%	0.14%	0.08%	0.46%	5.08%	13.47%	0.29%	1.37%	1.15%
Student Professional		24.10%					5.92%	16.76%	Per hour	1.42%	
*0001,0004,0007,0011		9.07%		0.75%	1.11%		5.80%			1.41%	
2XXX		0.00%					(1)			(1)	
5201-5202		14.15%	5.08%	0.75%	1.11%		5.80%			1.41%	
5203-5299, 54XX		9.07%		0.75%	1.11%		5.80%			1.41%	
6912-18, 0150, 7150, 7151	0-49%	18.27%	15.00%	0.75%	1.11%					1.41% (2)	
6912-18, 0150, 7150, 7151	50-74%	19.24%	15.00%	0.75%	1.11%					1.41% (2)	0.97% (11)
6912-18, 0150, 7150, 7151	75-100%	43.72%	15.00%	0.75%	1.11%			23.61% (3)	0.87%	1.41% (2)	0.97% (11)
0015-18XX,3XXX-50XX,60XX,7XXX-8XXX	0-49%	14.15%	5.08%	0.75%	1.11%		5.80%			1.41%	
0015-18XX,3XXX-50XX,60XX,7XXX-8XXX	50-74%	15.12%	5.08%	0.75%	1.11%		5.80%			1.41%	0.97% (11)
0015-18XX,3XXX-50XX,60XX,7XXX-8XXX	75-100%	39.60%	5.08%	0.75%	1.11%		5.80%	23.61% (3)	0.87%	1.41%	0.97% (11)
93XX	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
93XX	67-74%	21.14%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%			1.37%	1.15% (12)
93XX	75-100%	34.90%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%	13.47% (3)	0.29%	1.37%	1.15% (12)
94XX	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
94XX	67-74%	21.14%	12.86% (5)	0.14%	0.08%	0.46% (5)	5.08%			1.37%	1.15% (12)
94XX	75-100%	34.90%	12.86% (5)	0.14%	0.08%	0.46% (5)	5.08%	13.47% (3)	0.29%	1.37%	1.15% (12)
95XX Series (see grid next page)											
96XX Non-Fed	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
96XX Non-Fed	67-74%	21.14%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%			1.37%	1.15% (12)
96XX Non-Fed	75-100%	34.90%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%	13.47% (3)	0.29%	1.37%	1.15% (12)
96XX Federal	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
96XX Federal	67-74%	8.28%		0.14%	0.08%	0.46% (5)	5.08%			1.37%	1.15% (12)
96XX Federal	75-100%	8.57%		0.14%	0.08%	0.46% (5)	5.08%		0.29%	1.37%	1.15% (12)
9701-54, 9758-9799	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
9701-54, 9758-9799	67-74%	21.14%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%			1.37%	1.15% (12)
9701-54, 9758-9799	75-100%	34.90%	12.86% (4)(5)	0.14%	0.08%	0.46% (5)	5.08%	13.47% (3)	0.29%	1.37%	1.15% (12)
9755-7	0-66%	6.67%		0.14%	0.08%		5.08%			1.37%	
9755-7	67-74%	7.82%		0.14%	0.08%		5.08%			1.37%	1.15% (12)
9755-7	75-100%	21.58%		0.14%	0.08%		5.08%	13.47% (3)	0.29%	1.37%	1.15% (12)

(1) If fail student test ( <http://www1.umn.edu/ohr/payroll/tax/irsstudent/>), charged FICA and Medicare.

(2) Must be hired after 11/86.

(3) Must be at least three month appointment

(4) Waiting period as of 07/01/07 93XX, 96XX 97XX 0-3 years based on salary. See Summary of Benefits. For 12 month appt >\$54,134, None;>\$45,862, 2 years; <\$45,863,

(4) Continued: For 9 Month Appointment > \$46,131 none, > \$37,799 two years, < \$37,800 three years

(5) Acting, visiting, adjunct, or clinical prefixes in the title are not eligible

(11) Job codes 0999,1800 and 4900 will not be charged vacation fringe

(12) Acting, visiting, adjunct, clinical appointments or non "A" term appointments will not be charged vacation fringe

\*If current U employee, then normal fringe except MSRS

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Class # and Title	Total	Group Life &								
		Retirement	Unemployment	Workers Comp	Disability	FICA	Health Plan	***Tuition	Medicare	Vacation
9510 Grad Assistant Coach	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9511 Teaching Assistant	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9512 Undergraduate Teaching Assistant I	0.00%					(1)			(1)	
9513 Undergraduate Teaching Assistant II	0.00%					(1)			(1)	
9514 Professional School Program Assist	0.00%					(1)			(1)	
9515 Graduate Instructor	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9516 M.D. Student Project Assistant	0.00%					(1)			(1)	
9517 Ph.D. Graduate Instructor	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9518 Advanced Masters Teaching Assistant	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9519 Ph.D. w/24 th. cr. Teaching Assistant	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9521 Research Assistant	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9522 Undergraduate Research Assist I	0.00%					(1)			(1)	
9523 Undergraduate Research Assist II	0.00%					(1)			(1)	
9524 Undergrad Research Assist Non-U Stud	7.34%					5.92%			1.42%	
9525 Undergrad Tchg Assist Non-U Student	7.34%					5.92%			1.42%	
9526 Graduate Research Project Assistant	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9527 Ph.D. Graduate Research Project Assist	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9528 Advanced Masters Research Assistant	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9529 Ph.D. w/24 th. cr. Research Assistant	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9531 Administrative Fellow	16.76%					(1)	16.76%	\$ 16.82 /hr	(1)	
9532 Advanced Masters Administrative Fellow	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9533 Ph.D. w/24 th. cr. Administrative Fellow	16.76%					(1)	16.76%	\$ 2.67 /hr	(1)	
9535 Professional Program Assistant	16.76%					(1)	16.76%		(1)	
9538 Legal Project Assistant w/ T. Benefit	0.00%					(1)		\$ 37.96 /hr	(1)	
9539 Legal Project Assistant w/o T. Benefit	0.00%					(1)			(1)	
9540 Pharmacy Associate	14.84%		0.14%	0.08%		(1)	13.47% (8)		(1)	1.15% (10)
9541 Veterinary Intern	0.00%					(1)			(1)	
9545 Pre-doctoral Assist (Register at diff U)	21.03%		0.14%	0.08%		5.92%	13.47% (8)		1.42%	
9546 Post-doctoral Associate	22.47%		0.14%	0.08%		5.92%	13.47% (8)	0.29% (8)	1.42%	1.15% (10)
9547 Extension Summer Assist (Undergrad)	0.00%					(1)			(1)	
9548 Veterinary Medical Resident	0.00%					(1)			(1)	
9549 Veterinary Resident-Grad Program	0.00%					(1)		\$11.20 /hr	(1)	
9552 Dental Fellow Specialist	0.00%					(1)			(1)	
9553 Dental Fellow	0.00%					(1)		\$ 16.82 /hr	(1)	
9554 Medical Fellow Grad Program	7.34%					5.92%		\$ 8.41 /hr	1.42%	
9555 Medical Fellow - No Tuition	7.34%					5.92%			1.42%	
9556 Medical Resident	7.34%					5.92%			1.42%	
9557 Psychology Fellow	0.00%					(1)			(1)	
9558 Psych Fellow Spec (at other U)	0.00%					(1)			(1)	
9559 Medical Resident Grad Program	7.34%					5.92%		\$ 8.41 /hr	1.42%	
9560 Post-doctoral Fellow	0.00%									
9561 Graduate School Fellow	0.00%									
9562 Graduate School Trainee	0.00%									
9564 Professional School Fellow	0.00%									
9565 Professional School Trainee	0.00%									
9566 Graduate Fellow (Externally Funded)	0.00%									
9567 Undergraduate Research Fellow	0.00%									
9568 NIH-NRSA Medical Fellow	0.00%									
9569 NIH NRSA Med Fellow-Grad Program	0.00%									
9571 Summer Term TA w/o T.Benefits	16.76%					(1)	16.76%		(1)	
9572 Summer Term RA w/o T.Benefits	16.76%					(1)	16.76%		(1)	
9573 Summer Term AF w/o T.Benefits	16.76%					(1)	16.76%		(1)	
9574 Summer Session TA w/T. Benefits	16.76%					(1)	16.76%	\$ 39.74 /hr	(1)	
9575 Summer Session TA w/o T. Benefits	16.76%					(1)	16.76%		(1)	
9580 Graduate Internship (Off-Campus)	0.00%					(1)			(1)	
9581 Professional Internship (Off-Campus)	0.00%					(1)			(1)	
9582 NIH - NRSA Medical Resident	0.00%									
9583 NIH - NRSA Med Resident Grad Program	0.00%									
9584 Intern	0.00%									

(1) If fail student test (<http://www1.umn.edu/ohr/payroll/tax/firsstudent/>), charged FICA 5.92% and Medicare 1.42%

(8) Must be 75% or greater time and appointment must be three months or greater.

Payments using earnings code UAG, ULU, UOA, URR and USR will not be charged tuition on hours worked.

\*9552 - Zero health fringe rate effective 7/28/03.

\*\*New Per Hour Tuition Benefit Rates will be effective the first payday of Fall semester. (Sept. 19th, 2012) (2nd payperiod in September)

(10) Will be charged vacation fringe if employee is working at 67%

**Non-academic Notes:**

Severance paid out using earnings codes LNR and TAG will be charged only health(dental & medical), unemployment, FICA, and Medicare.

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Settlement payments using earnings code SEE will be charged , FICA & Medicare. Settlement payments using SEN will be charged FICA & Medicare.

**Academic Notes:**

Severance paid out using earnings codes LNR and TAG will be charged only health, unemployment , FICA, and Medicare.

Academic salaries paid using earnings codes ATL, ECX, IST, MOR, DUC, ROC, EBX, EAX, OLE, OME, SEN, and SSS will be charged FICA and Medicare.

Payments using earnings code CON will be charged Medicare only.

Payments using earnings code NON will not be charged any fringe.

Settlement payments using SEE will be charged FICA, Medicare.

Payments made outside base appointment term dates using SMR will be charged FICA, Medicare and retirement.

Payments made outside base appointment term dates using SMZ and GRD will be charged FICA and Medicare.

Payments using earnings code SPO will not be charged faculty retirement..

**Other Notes:**

If a student has a F1 or J1 visa, the first five calendar years (based on arrival date in the U.S.) are exempt from FICA and Medicare.

If a non-student employee has a J1 scholar visa, the first two calendar years (based on arrival date in the U.S.) are exempt from FICA and Medicare.

Prepared by Accounting Services