

FY 2007 HARVARD UNIVERSITY FRINGE RATE

The projected components of the various fringe rates for fiscal year 2007 are as follows:

Payroll Object Code:	(6010, 6020, 6030, 6040)	(6050, 6051)	(6070, 6071, 6080)	(6150)	(6152)	(6090, 6120)
	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Social Security	5.24%	6.32%	7.35%	6.45%	6.11%	5.57%
Pension	8.51%	7.18%	5.15%	0.00%	0.00%	0.00%
Postretirement Health	0.94%	0.90%	0.93%	0.00%	0.00%	0.00%
Medex	0.59%	1.05%	1.96%	0.00%	0.00%	0.00%
Retirement Benefits:	15.27%	15.44%	15.38%	6.45%	6.11%	5.57%
Health Plans	4.73%	8.58%	17.08%	12.40%	6.94%	0.00%
University Health Services	0.17%	0.16%	0.18%	0.02%	0.02%	0.00%
Dental Plan	0.38%	0.61%	1.13%	0.79%	0.00%	0.00%
Health Benefits:	5.27%	9.35%	18.39%	13.21%	6.97%	0.00%
Tuition Assistance Plan	0.01%	0.31%	0.95%	0.06%	0.00%	0.00%
Workers' Compensation	0.00%	0.06%	0.61%	0.00%	0.00%	0.08%
Unemployment Compensation	0.08%	0.36%	0.46%	0.05%	0.25%	0.45%
Transportation	0.27%	0.61%	0.93%	0.35%	0.23%	0.24%
Noncontributory Life Insurance	0.08%	0.10%	0.13%	0.12%	0.00%	0.00%
Short-term Disability	0.00%	0.40%	0.68%	0.00%	0.00%	0.00%
Miscellaneous Programs	0.54%	0.43%	0.88%	0.42%	0.05%	0.02%
Other Benefits:	0.99%	2.28%	4.64%	1.01%	0.53%	0.78%
Administrative Expenses	0.43%	0.60%	1.51%	1.01%	0.97%	0.04%
Total expense:	21.96%	27.68%	39.92%	21.69%	14.57%	6.39%
Rate Adjustment:	1.94%	3.72%	3.38%	1.11%	0.93%	1.31%
ASSESSED RATE	23.90%	31.40%	43.30%	22.80%	15.50%	7.70%

Extra-compensation:

Pensionable (obj. 6190)	15%	15%	15%	n/a	n/a	n/a
Non-pensionable (obj. 6200)	8%	8%	8%	8%	8%	8%

Stipendee Post Docs (obj. 6450) will be assessed a flat rate of \$6,000 per year, or \$500 per month.

Questions can be directed to Fringe Benefit Accounting & Reporting (495-8032).

DENTAL SCHOOL (TUB 550): Faculty salaries are assessed at 25.3%, exempt at 32.8%, unionized at 44.7%, post docs at 24.2%, and teaching assistants at 16.9%. For details about the additional 1.4%, contact the Financial Services Office at the Dental School (432-1403).

MEDICAL SCHOOL (TUBs 490, 505, 520, 565, 570): Faculty salaries are assessed at 25.3%, exempt at 32.8%, unionized at 44.7%, post docs at 24.2%, and teaching assistants at 16.9%. For details about the additional 1.4%, contact the Financial Services Office at the Medical School (432-3293).

SCH.OF PUBLIC HEALTH (TUB 275): Faculty salaries are assessed at 25.2%, exempt at 32.7%, unionized at 44.6%, post docs at 24.1%, and teaching assistants at 16.8%. For details about the additional 1.3%, contact the Financial Services Office at the School of Public Health (432-0788).