

FY 2008 HARVARD UNIVERSITY FRINGE RATES

The projected components of the fringe rates for fiscal year 2008 are as follows:

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Payroll Object Codes:	6010, 6020, 6030, 6040	6050,6051	6070,6071 6080	6150	6152	6090, 6120
		①	①			
Social Security	5.53%	7.14%	7.86%	6.45%	6.31%	5.83%
Pension	9.91%	8.74%	6.52%	0.00%	0.00%	0.00%
Postretirement Health	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Medex	0.63%	1.16%	2.34%	0.00%	0.00%	0.00%
Retirement Benefits	18.06%	19.04%	18.72%	6.45%	6.31%	5.83%
Health Plans	5.17%	9.09%	16.31%	13.22%	10.27%	1.22%
University Health Services	0.18%	0.18%	0.19%	0.02%	0.03%	0.00%
Dental Plan	0.43%	0.77%	1.30%	0.89%	0.00%	0.09%
Health Benefits	5.77%	10.04%	17.80%	14.12%	10.30%	1.31%
Tuition Assistance Plan	0.01%	0.33%	1.06%	0.06%	0.11%	0.09%
Workers' Compensation	0.01%	0.08%	0.69%	0.02%	0.00%	0.20%
Unemployment Compensation	0.05%	0.32%	0.61%	0.09%	0.37%	0.40%
Transportation	0.37%	0.67%	0.87%	0.43%	0.32%	0.22%
Noncontributory Life Insurance	0.10%	0.11%	0.10%	0.10%	0.00%	0.01%
Short-term Disability	0.00%	0.44%	0.68%	0.07%	0.00%	0.00%
Miscellaneous Programs	0.65%	0.55%	0.99%	0.74%	0.10%	0.02%
Other Benefits	1.19%	2.51%	5.00%	1.51%	0.90%	0.93%
Administrative Expenses	0.47%	0.69%	1.85%	0.94%	1.19%	0.04%
Total Expenses	25.49%	32.28%	43.38%	23.02%	18.70%	8.10%
Rate Adjustment	-0.89%	-1.48%	-1.08%	-0.42%	-0.50%	-0.40%
REGULAR FRINGE RATE	24.60%	30.80%	42.30%	22.60%	18.20%	7.70%

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Payroll Object Codes:		6050 only	6070 only			
VACATION FRINGE RATE	n/a	10.5%	9.8%	n/a	n/a	n/a

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
EXTRA COMPENSATION FRINGE RATES						
Pensionable extra comp (6190 - 6191)	15%	15%	15%	n/a	n/a	n/a
Nonpensionable extra comp (6200 - 6204) ②	8%	8%	8%	8%	8%	8%

STIPENDEE POST DOCS (object code 6450) will be assessed a flat rate of \$6,900 per year, or \$575 per month.

For questions contact Fringe Benefit Accounting & Reporting in the Controller's Office (495-8032).

DENTAL SCHOOL (TUB 550)

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Regular rate *	25.9%	32.1%	43.6%	23.9%	19.5%	7.7%
Vacation rate		10.6%	9.9%			

* Regular rates (except for the Temps rate) include the supplemental rate of 1.3%.
For questions contact the Financial Services Office at the Dental School (432-1403).

MEDICAL SCHOOL (TUBs 490, 505, 510, 515, 520, 565, 570)

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Regular rate **	25.9%	32.1%	43.6%	23.9%	19.5%	7.7%
Vacation rate		10.6%	9.9%			

** Regular rates (except for the Temps rate) include the supplemental rate of 1.3%.
For questions contact the Financial Services Office at the Medical School (432-3284).

SCHOOL OF PUBLIC HEALTH (TUB 275)

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>
Regular rate ***	25.7%	31.9%	43.4%	23.7%	19.3%	7.7%
Vacation rate		10.6%	9.9%			

*** Regular rates (except for the Temps rate) include the supplemental rate of 1.1%.
For questions contact the Financial Services Office at the School of Public Health (432-3527).

① Vacation salary for exempts and nonexempts (codes 6052 and 6072) will also be assessed the regular fringe rate, but vacation pay and related regular fringe will be immediately reimbursed to tubs through an automated allocation.

② Vacation payouts for exempts and nonexempts (codes 6205 and 6207) will also be assessed the extra comp fringe rate, but vacation payouts and related extra comp fringe will be immediately reimbursed to tubs through an automated allocation.