**FY 2022 HARVARD UNIVERSITY FRINGE RATES**

The projected components of the fringe rates for fiscal year 2022 are as follows:

<table>
<thead>
<tr>
<th>Payroll Object Codes:</th>
<th>Faculty</th>
<th>Exempt</th>
<th>Unions</th>
<th>Post Docs</th>
<th>Teaching Assts</th>
<th>Temps</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6010, 6020, 6030, 6040</td>
<td>6050, 6051</td>
<td>6070, 6071</td>
<td>6080</td>
<td>6150</td>
<td>6152</td>
</tr>
<tr>
<td>Assessment Object Codes:</td>
<td>6250</td>
<td>6270</td>
<td>6280, 6290</td>
<td>6260</td>
<td>6262</td>
<td>6300</td>
</tr>
</tbody>
</table>

**Payroll Object Codes:**
- 6010, 6020, 6030, 6040
- 6050, 6051
- 6070, 6071
- 6080

**Assessment Object Codes:**
- 6250
- 6270
- 6280, 6290

**Social Security**
- Faculty: 5.71%
- Exempt: 7.02%
- Unions: 7.85%
- Post Docs: 6.66%
- Teaching Assts: 7.10%
- Temps: 6.38%

**Pension**
- Faculty: 9.75%
- Exempt: 11.23%
- Unions: 9.31%
- Post Docs: 0.00%
- Teaching Assts: 0.00%
- Temps: 0.00%

**Postretirement Health**
- Faculty: 1.00%
- Exempt: 1.07%
- Unions: 1.00%
- Post Docs: 0.00%
- Teaching Assts: 0.00%
- Temps: 0.00%

**Health Benefits**
- Faculty: 6.64%
- Exempt: 10.43%
- Unions: 21.01%
- Post Docs: 15.67%
- Teaching Assts: 7.30%
- Temps: 1.46%

**MAPFML Administrative Expense**
- Faculty: 0.06%
- Exempt: 0.06%
- Unions: 0.06%
- Post Docs: 0.05%
- Teaching Assts: 0.06%
- Temps: 0.06%

**Tuition Assistance Plan**
- Faculty: 0.03%
- Exempt: 0.36%
- Unions: 1.30%
- Post Docs: 0.11%
- Teaching Assts: 0.00%
- Temps: 0.11%

**Workers’ Compensation**
- Faculty: 0.02%
- Exempt: 0.22%
- Unions: 0.18%
- Post Docs: 0.22%
- Teaching Assts: 0.19%
- Temps: 0.14%

**Noncontributory Life Insurance**
- Faculty: 0.07%
- Exempt: 0.09%
- Unions: 0.08%
- Post Docs: 0.08%
- Teaching Assts: 0.00%
- Temps: 0.00%

**Short-term Disability**
- Faculty: 0.00%
- Exempt: 0.62%
- Unions: 0.96%
- Post Docs: 0.30%
- Teaching Assts: 0.12%
- Temps: 0.00%

**Other Benefits**
- Faculty: 0.93%
- Exempt: 2.51%
- Unions: 6.44%
- Post Docs: 1.79%
- Teaching Assts: 1.17%
- Temps: 0.81%

**Administrative Expenses**
- Faculty: 0.70%
- Exempt: 0.85%
- Unions: 1.53%
- Post Docs: 1.30%
- Teaching Assts: 1.46%
- Temps: 0.07%

**Total Expenses**
- Faculty: 24.73%
- Exempt: 33.11%
- Unions: 47.13%
- Post Docs: 25.42%
- Teaching Assts: 17.03%
- Temps: 8.71%

**Rate Adjustment**
- Faculty: -1.13%
- Exempt: -2.21%
- Unions: -1.33%
- Post Docs: -0.52%
- Teaching Assts: -0.73%
- Temps: -0.91%

**REGULAR FRINGE RATE**
- Faculty: 23.6%
- Exempt: 30.9%
- Unions: 45.8%
- Post Docs: 24.9%
- Teaching Assts: 16.3%
- Temps: 7.8%

**GLOBAL FRINGE RATE**
- Faculty: 23.6%
- Exempt: 30.9%
- Unions: 45.8%
- Post Docs: 24.9%
- Teaching Assts: 16.3%
- Temps: 7.8%

**EXTRA COMPENSATION FRINGE RATES**

<table>
<thead>
<tr>
<th>Pensionable extra comp (6190 - 6191)</th>
<th>Faculty</th>
<th>Exempt</th>
<th>Unions</th>
<th>Post Docs</th>
<th>Teaching Assts</th>
<th>Temps</th>
</tr>
</thead>
<tbody>
<tr>
<td>15%</td>
<td>6050</td>
<td>6070</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nonpensionable extra comp (6200 - 6205, 6207)</th>
<th>Faculty</th>
<th>Exempt</th>
<th>Unions</th>
<th>Post Docs</th>
<th>Teaching Assts</th>
<th>Temps</th>
</tr>
</thead>
<tbody>
<tr>
<td>8%</td>
<td>6052</td>
<td>6072</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**STIPENDEE POST DOCS (object code 6450, assessment code 6261)** will be assessed a flat rate of $10,098 per year, or $842 per month.

For questions contact Sherry Cao, Benefits Finance (495-2691).

**MEDICAL and DENTAL SCHOOLS (TUBs 490, 515, 520, 565, 570 and 550)**

<table>
<thead>
<tr>
<th>Payroll Object Codes:</th>
<th>Faculty</th>
<th>Exempt</th>
<th>Unions</th>
<th>Post Docs</th>
<th>Teaching Assts</th>
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<td></td>
<td>6050</td>
<td>6070</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**VACATION FRINGE RATE**
- Faculty: n/a
- Exempt: 9.9%
- Unions: 10.0%
- Post Docs: n/a
- Teaching Assts: n/a
- Temps: n/a

**STIPENDEE POST DOCS (object code 6450, assessment code 6261)** will be assessed a flat rate of $10,098 per year, or $842 per month.

For questions contact the Financial Services Office at the Medical School (432-3284).

**SCHOOL OF PUBLIC HEALTH (TUB 275)**

<table>
<thead>
<tr>
<th>Payroll Object Codes:</th>
<th>Faculty</th>
<th>Exempt</th>
<th>Unions</th>
<th>Post Docs</th>
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<tr>
<td></td>
<td>6050</td>
<td>6072</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**VACATION FRINGE RATE**
- Faculty: n/a
- Exempt: 9.9%
- Unions: 10.0%
- Post Docs: n/a
- Teaching Assts: n/a
- Temps: n/a

**STIPENDEE POST DOCS (object code 6450, assessment code 6261)** will be assessed a flat rate of $10,098 per year, or $842 per month.

For questions contact the Financial Services Office at the School of Public Health (432-3284).

**Regular rates (except for the Temps rate) include the supplemental rate of 0.0%**

For questions contact the Financial Services Office at the Medical School (432-3284).

**Regular rates (except for the Temps rate) include the supplemental rate of 0.9%**

For questions contact the Financial Services Office at the School of Public Health (432-3284).

**Vacation salary for exempts and nonexempts (codes 6052 and 6072) will also be assessed the regular fringe rate in 6270 and 6280, but vacation pay and related regular fringe will be immediately reimbursed to tubs through an automated allocation in separate object codes set up for this purpose (6054 + 6274 for exempts; 6074 + 6284 for nonexempts).**

**Vacation payouts for exempts and nonexempts (codes 6205 and 6207) will also be assessed the extra comp fringe rate in 6231, but vacation payouts and related extra comp fringe will be immediately reimbursed to tubs through an automated allocation in separate object codes set up for this purpose (6206 for exempts, 6208 for nonexempts, and 6323 for extra comp fringe).**