

FY 2019 HARVARD UNIVERSITY FRINGE RATES

The projected components of the fringe rates for fiscal year 2019 are as follows:

	<u>Faculty</u> 6010, 6020, 6030, 6040	<u>Exempt</u> 6050,6051	<u>Unions</u> 6070,6071 6080	<u>Post Docs</u> 6150	<u>Teaching Assts</u> 6152	<u>Temps</u> 6090, 6120	<u>Composite</u>
Payroll Object Codes:							
Assessment Object Codes:	6250	6270 ①	6280,6290 ①	6260	6262	6300	
Social Security	5.73%	7.04%	7.97%	6.51%	6.84%	6.30%	6.78%
Pension	10.09%	11.03%	8.33%	0.00%	0.00%	0.00%	9.25%
Postretirement Health	1.00%	1.08%	1.00%	0.00%	0.00%	0.00%	0.95%
Medex	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Retirement Benefits	16.82%	19.15%	17.30%	6.51%	6.84%	6.30%	16.98%
Health Plans	6.07%	9.85%	20.02%	15.50%	9.13%	0.97%	10.74%
University Health Services	0.12%	0.13%	0.14%	0.02%	0.02%	0.05%	0.12%
Dental Plan	0.41%	0.67%	1.15%	0.86%	0.03%	0.03%	0.67%
Health Benefits	6.60%	10.64%	21.32%	16.38%	9.18%	1.05%	11.53%
Tuition Assistance Plan	0.00%	0.32%	1.32%	0.00%	0.00%	0.00%	0.40%
Workers' Compensation	0.00%	0.15%	0.94%	0.00%	1.27%	0.04%	0.27%
Unemployment Compensation	0.02%	0.31%	0.29%	0.14%	0.17%	0.09%	0.20%
Transportation	0.35%	0.75%	1.32%	0.64%	0.31%	0.55%	0.73%
Noncontributory Life Insurance	0.06%	0.08%	0.08%	0.07%	0.00%	0.00%	0.07%
Short-term Disability	0.00%	0.50%	1.05%	0.28%	0.00%	0.00%	0.43%
Miscellaneous Programs	0.43%	0.42%	1.02%	0.29%	0.00%	-0.05%	0.52%
Other Benefits	0.87%	2.53%	6.01%	1.43%	1.75%	0.62%	2.62%
Administrative Expenses	0.53%	0.70%	1.74%	1.20%	1.22%	0.00%	0.87%
Total Expenses	24.82%	33.02%	46.37%	25.52%	18.98%	7.97%	31.99%
Rate Adjustment	-0.92%	-1.92%	-1.07%	-0.12%	-0.28%	-0.47%	-1.29%
REGULAR FRINGE RATE	23.9%	31.1%	45.3%	25.4%	18.7%	7.5%	30.7%
GLOBAL FRINGE RATE	18.2%	24.1%	37.3%	18.9%	11.9%	1.2%	

	<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			
Assessment Object Codes:		6271	6281			
VACATION FRINGE RATE	n/a	10.4%	10.4%	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 - 6205,6207) ②	8%	8%	8%	8%	8%	8%

STIPENDEE POST DOCS (object code 6450, assessment code 6261) will be assessed a flat rate of **\$9,984** per year, or **\$832** per month.

For questions contact Sherry Cao, Benefits Finance (617-495-2691).

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

	<u>Faculty</u>	<u>Exempt</u>	<u>Unions</u>	<u>Post Docs</u>	<u>Teaching Assts</u>	<u>Temps</u>	
Regular rate *	24.0%	31.2%	45.4%	25.5%	18.8%	7.5%	0.1%
Vacation rate		10.4%	10.4%				

* Regular rates (except for the Temps rate) include the supplemental rate of 0.1%
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 **	25.3%	32.5%	46.7%	26.8%	20.1%	7.5%	1.4%
Vacation rate		10.5%	10.5%				

** Regular rates (except for the Temps rate) include the supplemental rate of 1.4%
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 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).
- ② 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).