



MEMORANDUM

DATE: March 31, 2016
TO: All locations of the University of Arkansas
FROM: Jean Schook, Associate Vice Chancellor for Finance *JES*
RE: FY17 Fringe Benefit Rates

Please find below the fringe benefits rates for FY2017, which were approved on February 5, 2016 and finalized by signature yesterday. The rates are effective for the following locations: Agriculture Experiment Station, Archeological Survey, Criminal Justice Institute, Fayetteville Campus, and System Office.

Department or College budget administrators with questions concerning these rates should contact me at jschook@uark.edu or 575-4547.

Benefits Group 1: Students 0.20%

Includes Student Hourly (non work-study)
 Work study
 Graduate Student (Summer Research)
 Graduate Student (Summer Teaching)

Fringe %	Worker's Compensation	0.32%
	Prior period adjustment	-0.12%

Benefits Group 2: Hourly Wages and Other Compensation 6.26%

Includes Hourly, non-student
 Overtime
 Awards and Allowances
 Lump Sum payments
 Razorback Foundation
 Special
 University Foundation
 Salary, classified at 0-49% appt
 Salary, non-classified at 0-49% appt

Fringe %	Worker's Compensation	0.32%
	Unemployment contributions	0.11%
	FICA & Medicare taxes	6.00%
	Prior period adjustment	-0.17%

Benefits Group 3: Graduate Assistants **6.68%**
Includes Graduate Assistants, Salaried

Fringe %	Worker's compensation	0.32%
	Medical (Grad Assts)	4.83%
	Prior period adjustment	1.53%

Benefits Group 4: Summer Salaries and Annual Leave **16.24%**
Includes Annual Leave

Extra Compensation, Credit
Extra Compensation, non-credit
Extra Compensation, Service
Service Award
Summer Research
Summer Teaching

Fringe %	Worker's Compensation	0.32%
	Unemployment contributions	0.11%
	FICA & Medicare taxes	7.17%
	Retirement	8.45%
	Prior period adjustment	0.19%

Benefits Group 5: Benefits-eligible Appointed Employees **28.71%**
Includes Salary, Classified at 50-99% appt

Salary, non-classified at 50-99% appt
Salary, Classified at 100% appt
Salary, Non-classified at 100% appt

Fringe %	Worker's Compensation	0.32%
	Unemployment contributions	0.11%
	FICA & Medicare taxes	6.83%
	Medical	10.21%
	Retirement	8.37%
	Life	0.49%
	Long-term Disability	0.16%
	Short-term Disability	0.08%
	Dental	0.09%
	Flexible Benefit Plan	0.02%
	Employee Assistance Program	0.06%
	Employee Fee Discount	0.50%
	Termination Pay	0.51%
	Current/Prior year adjustment	0.96%
