

## FY 2009 BENEFIT RATE TABLE

The fringe benefit rates for FY 2009 effective July 1, 2008 are as follows:

Rate 1 – 27.7%	Faculty and Senior Administrators
Refer to the <a href="#">Rate 1 Schedule</a> for rates on salaries above \$102,000.	
Rate 1 Fringe Benefit <a href="#">Components</a> - note that for FY11 and going forward we will be publishing the rates and components to one decimal place only	
Rate 2 – 31.8%	Professional, Administrative, Supervisory (PAS) and nonexempt staff
Rate 3* – 9.7%	Visiting faculty, Co-op Students and all TAR staff
Rate 4 – 24.0%	Interns, Residents, and Fellows
Rate 6** – 52.3%	Union position codes
Rate S – 13.3%	Faculty summer compensation (includes retirement)
Rate 7 – 7.65%	Extra Compensation (no retirement) under limit
Rate 8 – 27.0%	Strong Staffing
Rate 9 – 1.45%	Extra compensation (no retirement) over limit

Notes:

\*This rate does not include costs to cover health insurance premiums. During the summer period, undergraduate and graduate students who are not enrolled on a full-time basis and are paid on the undergraduate payroll will be charged this rate.

\*\*Change due primarily to reduction of health care costs and reduction of prior year variance.

\*\*\*Change due to a decrease in the percentage of salary paid into the National Benefit Fund (NBF). The NBF rate decreased from 29.5% to 25.7%.