

University of Puerto Rico at Cayey

Fringe Benefits Charge Rates and other benefits not included as a percentage of salaries and wages

| Employee Classification | Applicable Rate * |
|--|-------------------|
| Faculty-Regular appointment (9 mo.) | 39.05% |
| Faculty-Regular appointment (12 mo.) | |
| Faculty contract fulltime (9 months or more) | |
| Non Faculty-Regular appointments (12 mo.) | |
| Non Faculty-Temporary appointments (9 months or more) | |
| Non Faculty-Substitute appointments | |
| Non Faculty-Special appointments-18 hours or more per week | |
| Faculty contracts-part time | 9.05% |
| Faculty contract fulltime (Less than 9 months) | 9.05% |
| Non Faculty-Temporary appointments (Less than 9 months) | 9.05% |
| Non Faculty-Special appointments-less than 18 hours per week | 9.05% |
| Summer Salaries (Faculty-Regular appointment 9 mo.) | 9.05% |
| Wage - Undergraduate Students | 1.40% |

*Additional 4.4% up to the first \$7,000 should be added when charging salaries to Federal Funds.

Additional Benefits not included in Percentage

(Special rules may apply; contact the Office of Sponsored Projects, Human Resources or Payroll Office for clarification depending on the type of appointment.)

Health Insurance: \$614.22 per month

December End of Year Bonus (State Law): \$657 (\$600 Bonus plus 9.05% Fringe Benefits)

| Benefit Rate breakdown | |
|-----------------------------|--------|
| Benefit Description / Total | Rate |
| | 43.45% |
| UPR Retirement Fund | 30.00% |
| Social Security | 6.20% |
| Medicare | 1.45% |
| State Insurance Fund | 1.40% |
| Federal Unemployment* | 4.40% |

*Additional 4.4% up to the first \$7,000 should be added when charging salaries to Federal Funds.

Updated: August, 2023