FRINGE BENEFIT RATES
01/01/23 – 06/30/23

A. State Retirement 23.81%
B. FICA (Social Security) 7.65%
C. Unemployment Compensation .03% (Rounded from .028%)
D. Worker’s Compensation .45%

Total 31.94%

E. Health Insurance - (effective 01/01/2023 - 06/30/2023)

<table>
<thead>
<tr>
<th>Coverage Type</th>
<th>State Health Plan</th>
<th>Dental</th>
<th>Total/Month 12 mo. appt.</th>
<th>Total/Annual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$466.70</td>
<td>$13.48</td>
<td>$480.18</td>
<td>$5,762</td>
</tr>
<tr>
<td>Employee/Spouse</td>
<td>$968.48</td>
<td>$13.48</td>
<td>$981.96</td>
<td>$11,784</td>
</tr>
<tr>
<td>Employee/Child</td>
<td>$760.44</td>
<td>$13.48</td>
<td>$773.92</td>
<td>$9,287</td>
</tr>
<tr>
<td>Full Family</td>
<td>$1,226.04</td>
<td>$13.48</td>
<td>$1239.52</td>
<td>$14,874</td>
</tr>
</tbody>
</table>

Employee Only 466.70 + $13.48 = $480.18
Employee/Spouse 968.48 + $13.48 = $981.96
Employee/Child 760.44 + $13.48 = $773.92
Full Family 1,226.04 + $13.48 = $1,239.52

For a faculty member (with spouse) on a nine-month appointment, the monthly rate is $1,309.28. [981.96 X 12 = 11,783.52 ÷ 9 = 1,309.28].

(see Fringe Benefit calculations on next page)
II. Calculation of Fringe Benefits

A. Faculty, Staff, and Postdoctoral Associates:

\[(A+B+C+D) \times \text{Salary} + E\]
\[(31.94\% \times \text{Salary} + \text{Health Insurance})\]

B. Faculty Summer Salary only:

\[(A+B+C+D) \times \text{Salary}\]
\[(31.94\% \times \text{Salary})\]

C. Students - Graduate and Undergraduate when enrolled and regularly attending classes:

\[(D) \times \text{Salary}\]
\[(.45\% \times \text{Salary})\]

D. Temporary Help, Unclassified, Students during summer (when not enrolled and attending classes):

\[(B+C+D) \times \text{Salary}\]
\[(8.13\% \times \text{Salary})\]

(Changes in bold.)