



## UMass Boston's Applicable Fringe Rate Matrix

Appointment Type	Sub Code	#1 General Fringe	#2 Health & Welfare	#3 Payroll Tax	#4 Worker's Comp
<b>Faculty</b>					
Academic Year FTE*	AA	Yes	Yes	Yes	Yes
Summer Add Comp	AA	No	No	Yes	No
Academic Add Comp	AA	No	No	Yes	No
<b>Professional Staff</b>					
Benefitted	AA	Yes	Yes	Yes	Yes
Non-benefitted	CC	No	No	Yes	Yes
Add Comp	AA	No	No	Yes	No
<b>Classified Staff</b>					
Benefitted	AA	Yes	Yes	Yes	Yes
Non-benefitted	CC	No	No	Yes	Yes
Overtime	AA	No	No	Yes	No
<b>Student Payroll</b>					
Graduate & Undergrad	CC	No	No	No**	No

\* FTE=Full-Time Employee

\*\* The category #3 fringe rate is applied only to student work done outside academic year. This fee is not charged on student payroll during academic years.

Fringe Rates and Descriptions	
#1 General Fringe 43.44%	Rate applies to the base salary of all benefitted employees (faculty and staff). Faculty and professional staff additional compensation (add comp), and classified staff overtime are not charged fringe benefits.
#2 Health & Welfare \$33 bi-weekly/FTE	Applies to faculty and staff only (not student employees).
#3 Payroll Tax 1.62%	Of salary and wages (up to \$135,000) for any employee benefitted or not hired on or after 4/1/86. This rate is applied only to student work done outside the academic year. This fee is not charged on student payroll during the academic year. This includes Unemployment, Universal Health, MA PFML, & Medicare Taxes.
#4 Worker's Comp .17%	Of base salary for non-student employees. Faculty and professional staff additional compensation (add comp), and classified staff overtime are not charged worker's comp.

### Example Language for Fringe Rates in Budget Justifications:

Fringe benefits are negotiated annually between the Commonwealth of MA, UMB and the Department of Health and Human Services (DHHS). Fringe benefits are costs associated with employee related expenses including health plan, pension plan, and workman's compensation expenses among others. UMB has four fringe rates in accordance with the University's FY25 Fringe Benefits and Payroll Tax Rates memorandum and NICRA.

Rate #1 General Fringe, 43.44%  
Rate #3 Payroll Tax, 1.62%

Rate #2 Health and Welfare, \$33 Bi-weekly/FTE  
Rate #4 Worker's Compensation Insurance, 0.17%

These rates are applied based on the personnel appointment type, benefitted/non-benefitted status, period of service and salary rates. In this case the appointment, benefits status, period of service and applicable rates are as follows:

Personnel	Appointment	Period of service	Applicable Rates
PI Jane Doe	Faculty Benefitted	Summer	Rates 3
Program Director Ann Hill	Professional Benefitted	Calendar	Rates 1,2,3&4
RA Bob Jones	Graduate Student	Summer	Rates 3
Technician John Smith	Professional Non-Benefited	Calendar	Rates 3&4