

University of Puerto Rico at Cayey  
Office of Sponsored Programs and Research

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

Employee Classification	Benefit Rate		Additional Benefits not included in Percentage
	Institutional Funds	Federal Funds*	
Faculty-Regular appointment (9 mo.)	23.77%	26.57%	<b>Health Insurance:</b> \$694.11 per month/\$8,329.32 per year <b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits)
Faculty-Regular appointment (12 mo.)	24.40%	26.57%	<b>Health Insurance: \$694.11 per month/\$8,329.32 per year</b> <b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits)
Faculty contract fulltime 9 months or more	23.77%	26.57%	<b>Health Insurance: \$694.11 per month/\$8,329.32 per year</b> <b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits)
Faculty contract fulltime less than 9 months contracts	9.20%	12.00%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits)
Faculty contracts-part time	9.20%	12.00%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits)
Non Faculty-Regular appointments 12 mo.	23.77%	26.57%	<b>Health Insurance: \$694.11 per month/\$8,329.32 per year</b> <b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Non Faculty-Temporary appointments (9 months or more)	24.40%	27.20%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Non Faculty-Temporary appointments (Less than 9 months)	9.20%	12.00%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Non Faculty-Substitute appointments	23.77%	26.57%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Non Faculty-Special appointments-18 hours or more per week	23.77%	26.57%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Non Faculty-Special appointments-less than 18 hours per week	9.20%	12.00%	<b>December Employee Incentive (State Law)</b> \$1,228.50 (\$1,125 incentive plus 9.20% fringe benefits) <b>Union Employee Incentive:</b> \$917.28 (840 incentive plus 9.20% fringe benefits)
Wage - Undergraduate Students	1.55%	1.55%	N/A

\*Additional 2.8% is applied to employees who are recruited 100% under federal funds.

Benefit Rate breakdown					
Benefit Description	Rate	Rate	Rate	Rate	Rate
UPR Retirement Fund	14.57%	14.57%			
Social Security	6.20%	6.20%	6.20%	6.20%	
Medicare	1.45%	1.45%	1.45%	1.45%	
State Insurance Fund	1.55%	1.55%	1.55%	1.55%	1.55%
Federal Unemployment		2.80%		2.80%	
<b>Total</b>	<b>23.77%</b>	<b>26.57%</b>	<b>9.20%</b>	<b>12.00%</b>	<b>1.55%</b>

Updated: July 5, 2016