

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	Applicable Rate *
- Faculty-Regular appointment (9 mo.)	23.62%
- Faculty-Regular appointment (12 mo.)	
- Faculty contract fulltime	
- 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%
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: \$598.42 per month
December Employee Incentive (State Law): \$657 (\$600 incentive plus 9.05% fringe benefits)

Benefit Rate breakdown	
Benefit Description / Total	Rate
	28.02%
UPR Retirement Fund	14.57%
Social Security	6.20%
Medicare	1.45%
State Insurance Fund	1.40%
Federal Unemployment*	4.40%

Updated: March 2019

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