

UNLV FY20 Fringe Benefit Rates and Information

Effective FY20 (pay period beginning 7/1/2019), UNLV will go from using direct charge fringe costs (actual fringe costs) to using federally approved pooled fringe benefit rate (an average rate as of percentage of salary for groups of employees).

When budgeting salaries, please use the following fringe benefit rates:

<i>Employee Type/Job Family</i>	<i>Fringe Rate</i>
Faculty/ Professional Staff (includes Postdoctoral scholar)	29.80%
Classified Staff	44.90%
Letter of Appointments	17.00%
Medical Resident	21.10%
Graduate Assistant	8.40%
Student or Other Hourly	4.20%
Non-retirement Earnings (see below for more details)	2.60%

The following components are included in the above fringe rates where applicable:

- **Retirement:** Includes employer contributions to Public Employee Retirement System (PERS) and alternative mandatory retirement programs.
- **Industrial Insurance:** Includes employer funded worker's compensation insurance
- **Health Insurance:** Includes employer funded health insurance costs
- **Unemployment Insurance:** employer funded state unemployment insurance
- **Social Security (FICA):** Includes employer portion of FICA tax
- **Medicare:** Includes employer portion of Medicare Tax
- **REGIA:** Includes employer funded state assessment against current payroll costs, which funds retired employee group health insurance

Non- retirement earning components

The following earning components are subject to the non-retirement earning rate of 2.60% when paid within ALL job family groups:

Academic Phase-In	Hazard Pay
Activity Pay - Ineligible for Retirement	Holiday (No PERS)
Additional Pay - Supplemental (Position Based)	Housing Allowance
Athletic Endorsements	Incentive Buyout
Award (Position Based)	Medical Faculty Clinical/Practice (Position Based)
Award - Gross Up (Position Based)	Mobile Equipment (Position Based)
Bonus (Position Based)	Moving Taxable (for Payments) (Position Based)
Call Back	Overtime Pay - FLSA Premium
Car Allowance	Overtime Pay - Shift Differential Time Worked
Cell Phone	Overtime Pay - Time Worked
Clothing Allowance (Position Based)	PAP Research Overload - Ineligible for Retirement
Commission (Position Based)	Settlement
Death Benefit	Severance
Faculty Initial Expense (Position Based)	Special Pay
Graduate Research Not Enrolled	