UNLV FY23 Fringe Benefit Rates and Information (Proposed)

Proposed fringe benefits rates for FY23 (pay period beginning 7/1/2022) are listed below, and should be used when budgeting salaries:

<table>
<thead>
<tr>
<th>Employee Type/Job Family</th>
<th>Fringe Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty/ Professional Staff (includes Postdoctoral scholar)*</td>
<td>27.2%</td>
</tr>
<tr>
<td>Clinical Faculty (new FY23)</td>
<td>23.3%</td>
</tr>
<tr>
<td>Classified Staff</td>
<td>38.1%</td>
</tr>
<tr>
<td>Letter of Appointments</td>
<td>23.0%</td>
</tr>
<tr>
<td>Medical Resident</td>
<td>24.3%</td>
</tr>
<tr>
<td>Graduate Assistant</td>
<td>15.0%</td>
</tr>
<tr>
<td>Student or Other Hourly</td>
<td>4.5%</td>
</tr>
<tr>
<td>Non-retirement Earnings (see below for more details)</td>
<td>2.5%</td>
</tr>
</tbody>
</table>

*FY23 rate for Academic/Administrative faculty applies to first $305,000 of applicable earnings (retirement earnings limit). Earnings in excess of retirement earnings limit are assessed the non-retirement earnings rate.

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 2.5% when paid within ALL job family groups:

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