

# UNLV FY21 Fringe Benefit Rates and Information

Proposed fringe benefits rates for FY21 (pay period beginning 7/1/2020) are listed below, and should be used when budgeting salaries:

<i>Employee Type/Job Family</i>	<i>Fringe Rate</i>
Faculty/ Professional Staff (includes Postdoctoral scholar)*	29.90%
Classified Staff	43.50%
Letter of Appointments	16.40%
Medical Resident	20.90%
Graduate Assistant	9.50%
Student or Other Hourly	4.20%
Non-retirement Earnings (see below for more details)	2.60%

\*FY21 rate for Academic/Administrative faculty applies to first \$285,000 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 2.60% 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	