

## University of Vermont Benefit Rates

Employee Class	Benefit Rates by Fiscal Year									
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25*
Regular employees	43.0%	43.1%	44.2%	45.0%	46.0%	47.2%	46.6%	47.0%	43.8%	43.8%
UVM-MG employees (1)	21.3%	22.5%	22.6%	22.9%	21.4%	20.4%	18.9%	18.4%	18.5%	18.5%
Post Doc associates (2)	N/A	N/A	N/A	N/A	N/A	N/A	31.8%	32.5%	29.8%	29.8%
Temporary employees (3)	9.9%	5.6%	10.4%	11.4%	11.6%	10.4%	9.3%	10.0%	9.2%	9.2%
Student employees (4)	8.1%	8.1%	7.7%	9.5%	8.6%	4.7%	7.6%	8.4%	8.8%	8.8%
Graduate students (5)	6.6%	10.4%	12.0%	11.8%	8.5%	7.8%	7.4%	7.4%	10.3%	10.3%
Civil service employees (6)	34.7%	35.1%	37.1%	36.6%	37.3%	37.7%	32.0%	34.9%	N/A	N/A
<p>* Provisional benefit rates - Provisional rates are used for sponsored agreements until the current rate agreement with the federal government is amended. Prior to each fiscal year, proposed benefit rates are negotiated with the federal government and the rate agreement is updated.</p>										
(1) UVM-MG benefit rate: The UVM-MG rate is applied to approved members of the University of Vermont Medical Group.										
(2) Post Doc associates benefit rate: Beginning in FY22, the Post Doc Associates benefit rate was applied to Post Doc Associates payroll (expense account 53900). With the Dean's offices being charged for Post Doc fellows employer benefits costs, this benefit rate will not be applied to the Post Doc fellows payroll/stipends (expense account 53950). Contact your respective Dean's office for College/School specific details regarding Post Doc fellow benefit costs.										
(3) Temporary employees benefit rate: Benefit costs such as FICA, workers comp, and federally mandated health coverage (ACA) for temporary employees are included in the temporary benefit rate. Wages for temporary employees will have the temporary rate applied to them.										
(4) Student employees benefit rate: Benefit costs such as FICA and workers comp are included in this benefit rate. Both undergraduate and graduate students hired as student employees to work during non-academic periods and charged to the taxable student wages (expense account 55212) are subject to this student employees benefit rate.										
(5) Graduate students benefit rate: Health insurance and workers comp costs are included in this benefit rate. Salary expense for graduate assistants which are distributed to accounts 55010, 55020, and 55030 will have the graduate assistants rate applied to those salaries.										
(6) Civil service employees benefit rate: Beginning in FY24 the civil service employee benefit rate will discontinue. Civil service employees are subject to the Post Doc associates benefit rate.										
(7) Tuition Remission exclusion on USDA sponsored agreements: Tuition remission on USDA grants are unallowable per Federal regulations. The tuition remission costs for the regular, the Civil Service, and the UVM-MG benefit rates are excluded by applying a credit on USDA sponsored agreements during fiscal month end processing. Designated benefit 5999x expense accounts are used to account for the excluded tuition remission.										