

University of Vermont Benefit Rates

| Employee Class | Benefit Rates by Fiscal Year | | | | | | | | | |
|--------------------------------|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24* |
| Regular Employees | 41.8% | 43.0% | 43.1% | 44.2% | 45.0% | 46.0% | 47.2% | 46.6% | 47.0% | 47.0% |
| UVM-MG Employees (1) | 21.8% | 21.3% | 22.5% | 22.6% | 22.9% | 21.4% | 20.4% | 18.9% | 18.4% | 18.4% |
| PostDoc Associates (2) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 31.8% | 32.5% | 32.5% |
| Civil Service Employees | 34.8% | 34.7% | 35.1% | 37.1% | 36.6% | 37.3% | 37.7% | 32.0% | 34.9% | 34.9% |
| Temporary Employees (3) | 12.6% | 9.9% | 5.6% | 10.4% | 11.4% | 11.6% | 10.4% | 9.3% | 10.0% | 10.0% |
| Student Employees (4) | N/A | 8.1% | 8.1% | 7.7% | 9.5% | 8.6% | 4.7% | 7.6% | 8.4% | 8.4% |
| Graduate Assistants (5) | 7.1% | 6.6% | 10.4% | 12.0% | 11.8% | 8.5% | 7.8% | 7.4% | 7.4% | 7.4% |

* **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.

Note 1: UVM-MG benefit rate - The UVM-MG rate is applied to approved members of the University Medical Group.

Note 2: PostDoc Associates benefit rate (Effective July 1, 2021) - Beginning in FY22, the PostDoc Associates benefit rate will be applied to PostDoc Associates payroll (expense account 53900). With the Dean offices being charged for PostDoc Fellows ER benefits costs, this benefit rate will not be applied to the PostDoc Fellows payroll/stipends (expense account 53950). Contact your respective Dean's office for College/School specific details regarding PostDoc fellow benefit costs.

Note 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. Starting in FY16, taxable student wages (expense account 55212) will be using the Student employee benefit rate and not be subject to the temporary benefit rate.

Note 4: Student employees benefit rate (Effective July 1, 2015) - Benefit costs such as FICA & 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.

Note 5: Graduate Assistants benefit rate (Effective July 1, 2014) - Health insurance and workers comp costs are included in this benefit rate. Salary expense for graduate assistants which are distributed to accounts 55010, 55020, 55030 will have the graduate assistants rate applied to those salaries.

Note 6: 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.