THE UNIVERSITY OF MONTANA
Employer-Paid Health Insurance and Fringe Benefits
UEI DAY7Z2D46Q3 | EIN 81-6001713

This information is for budgeting purposes on proposals for external funding and represents actual and anticipated rates, incorporating known changes. It can change rapidly. Before building involved, multi-year budgets, please contact your OSP departmentally-assigned pre-award specialist.

### FRINGE BENEFITS

<table>
<thead>
<tr>
<th>Contract Professionals &amp; LOAs</th>
<th>Faculty AY &amp; Summer</th>
<th>Classified &amp; Perm. P/T</th>
<th>Temporary &amp; Part Time</th>
<th>Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex: Research Assistant, Research Scientist, Post Doc.</td>
<td>Ex: Research Professors, PI's, UM Retirees</td>
<td>Ex: Technician, Computer Tech, Program Manager</td>
<td>not to exceed 90 days</td>
<td>taking 6 or more credits</td>
</tr>
</tbody>
</table>

#### Retirement

- Mandatory if working at least 1.0 FTE for one semester or working at least .50 FTE for two semesters.

#### PERS

- Mandatory if scheduled to work 960 hours in a fiscal year; optional if fewer hours.

#### TIAA-CREF / TRS

- TIAA-CREF is 9.676, TRS is 11.55. For budgeting purposes, the higher rate (rounded up/down) is used.

#### Unemployment

- Salaries for individual who are/were covered under TRS/PERS will be assessed.

#### Workers' Comp.

- Non-faculty and non-clerical employees typically perform duties that fall under the high workers' comp. rate. LOAs can also be assessed at the higher workers' comp rate if responsibilities warrant, such as field activity. Because workers' comp is self-funded and can fluctuate, estimates are conservative.

#### MCRE

- 1.45%

#### FICA – OASDI

- 6.2%

#### FICA Taxable wage base = $137,700 for CY 2020

#### SL / AL / Term. Assessment (GLA)

- Applies to all non-student salaries paid from an external funding source.

#### Totals for budgeting:

<table>
<thead>
<tr>
<th></th>
<th>31.5%</th>
<th>25.0%</th>
<th>28.9%</th>
<th>31.5%</th>
<th>2.9%</th>
<th>10.9%</th>
</tr>
</thead>
</table>

#### HEALTH INSURANCE

- $1,142 / mo for AY Faculty w/ 8.77 mo max / year; $1,054 / mo for other permanent employees

- 100% paid for .5 FTE or greater.

- Project 5% increase in each future year, and in year 1 if the project starts on or before December 1.

### Multi-year proposals

Include annual increases (unless otherwise specified by sponsor): salary 3% as of Jan 1; tuition 5% as of July 1; health ins 5% as of June 1 (pd in advance).

Salary increases follow Montana Board of Regents determination.

### Cost Sharing

For cost sharing on an externally-funded project, use 18% fringe for all personnel except students. Use rates listed above for students. Cost share fringe does not include health insurance.

### Montana Teachers

Due to retirement ramifications, State law requires that Montana teachers be compensated via salary/fringe when providing a service to UM (teaching, tutoring, advising, etc.). Include FICA/MCRE, retirement, unemployment, and workers’ comp. No GLA is assessed, thus use 20%.