



MEMORANDUM

DATE: April 17, 2024
TO: All locations of the University of Arkansas
FROM: Michael W. White, Associate Vice Chancellor for Finance
RE: FY25 Fringe Benefit Rates

Please find below the fringe benefits rates for FY2025. The rates are effective for institutions AAS, AREON, CJI, UAF, UACS, and UASYS.

Department or College budget administrators with questions concerning these rates should contact me at mwwhite@uark.edu.

Benefits Group 1: Students 0.1%

Includes Graduate Student (Intersession)
 Graduate Student (Summer Research)
 Graduate Student (Summer Teaching)
 Merit Pay Lump Sum (Graduate Assistant)
 Student Hourly (non work-study)
 Unit Pay (Graduate Student or Student)
 Work Study

Fringe %	Worker's Compensation	0.4%
	Prior period adjustment	0.6%

Benefits Group 2: Hourly Wages and Other Compensation 5.4%

Includes Adjunct Faculty
 Annual Leave (at termination)
 Awards and Allowances
 Hourly, non-student
 Foundation (Razorback or University)
 Overtime
 Regular Salary (under 50% appointed)
 Shift Differential (under 50% appointed)
 Unit Pay

Fringe %	Worker's Compensation	0.04%
	Unemployment contributions	0.00%
	FICA & Medicare taxes	5.53%
	Prior period adjustment	-0.17%

Benefits Group 3: Graduate Assistants		5.2%
Includes	Graduate Assistants, Salaried	
Fringe %	Worker's compensation	0.04%
	Medical (Grad Assts)	5.98%
	Prior period adjustment	-0.82%
Benefits Group 4: Summer Salaries		14.8%
Includes	Career Service Award Extra Compensation, Credit Extra Compensation, Non-credit Extra Compensation, Service Intersession Merit Pay Lump Sum Summer Research Summer Teaching Teaching Overload	
Fringe %	Worker's Compensation	0.04%
	Unemployment contributions	0.00%
	FICA & Medicare taxes	6.99%
	Retirement	8.55%
	Prior period adjustment	-0.78%
Benefits Group 5: Benefits-eligible Appointed Employees		24.2%
Includes	Off Campus Duty Assignment Shift Differential (50-100% appointed) Regular Salary (50-100% appointed)	
Fringe %	Worker's Compensation	0.04%
	Unemployment contributions	0.00%
	FICA & Medicare taxes	6.72%
	Retirement	8.16%
	Medical & HSA	9.09%
	Dental	0.37%
	Life	0.05%
	Long-term Disability	0.05%
	Employee Assistance Program	0.05%
	Employee Fee Discount	0.38%
	Termination Pay	0.63%
	Current/Prior year adjustment	-1.34%

The rate used in Workday for is the composite rate rounded to the 1st decimal place.

**Some Earnings which are infrequently used are not listed above.

**PTO Earnings (such as Sick PTO, Vacation PTO, Holiday PTO, etc) follow the same rates as the Regular Salary of the employee and are not listed separately.