MEMORANDUM

TO: Vice Presidents, Chancellors, Deans and Directors
    Fiscal Administrators and Administrative Officers

VIA: Vassilis L. Syrmos
     Vice President for Research and Innovation

FROM: Leonard R. Gouveia, Jr.
      Director, Office of Research Services

SUBJECT: Preliminary FY 2020 Fringe Rates Schedule (Correction)

The preliminary FY 2020 composite fringe rate schedule for use in proposals for UH employees has been corrected (pension administration from 0.00% to 0.01%). The UH rates reflected below have been approved by US DHHS for FY 20. The Pension Accumulation fringe rate reflects the increased rate pursuant to Act 17, SLH 2017. We anticipate updating the schedule when US DHHS approves interim FY 20 fringe rates for the non-UH rates. NOTE: If the actual fringe rate for an UH employee is known, it should be used instead of these rates.

Refer to RCUH HR Policies No. 3.510 for estimated fringe benefit rates for RCUH employees.

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Subcode</th>
<th>Faculty</th>
<th>Staff</th>
<th>Graduate Assistant</th>
<th>Casual Hire</th>
<th>Student</th>
<th>Overload</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA</td>
<td>2x37</td>
<td>6.20%</td>
<td>6.20%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Medicare</td>
<td>2x43</td>
<td>1.45%</td>
<td>1.45%</td>
<td>0.00%</td>
<td>1.45%</td>
<td>0.00%</td>
<td>1.45%</td>
</tr>
<tr>
<td>Workers' compensation (UH)</td>
<td>2x41</td>
<td>0.64%</td>
<td>0.64%</td>
<td>0.00%</td>
<td>0.64%</td>
<td>0.64%</td>
<td>0.64%</td>
</tr>
<tr>
<td>Unemployment insurance (UH)</td>
<td>2x42</td>
<td>0.03%</td>
<td>0.03%</td>
<td>0.00%</td>
<td>0.03%</td>
<td>0.03%</td>
<td>0.03%</td>
</tr>
<tr>
<td>Terminal vacation payout (UH)</td>
<td>2x49</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Pension accumulation</td>
<td>2x34</td>
<td>22.00%</td>
<td>22.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Pension administration</td>
<td>2x36</td>
<td>0.01%</td>
<td>0.01%</td>
<td>0.00%</td>
<td>0.03%</td>
<td>0.00%</td>
<td>0.03%</td>
</tr>
<tr>
<td>Other post-employment benefits</td>
<td>2x33</td>
<td>14.33%</td>
<td>14.33%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Retiree health</td>
<td>2x44</td>
<td>10.14%</td>
<td>10.14%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Rates before health fund</td>
<td></td>
<td>54.80%</td>
<td>54.80%</td>
<td>0.64%</td>
<td>2.12%</td>
<td>0.64%</td>
<td>2.12%</td>
</tr>
<tr>
<td>State health fund estimate</td>
<td>Various</td>
<td>7.69%</td>
<td>7.69%</td>
<td>13.45%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Composite fringe rate</td>
<td></td>
<td>62.49%</td>
<td>62.49%</td>
<td>14.09%</td>
<td>2.12%</td>
<td>0.64%</td>
<td>2.12%</td>
</tr>
</tbody>
</table>


2 Applicable only for employees eligible for accrued vacation payout.

Should you have any questions, please contact Kevin Hanaoka, Interim Cost Studies and Rate Analysis Manager at 956-7874.