

**FRINGE BENEFITS PERCENTAGES
EMPLOYER PAID
(Revised November 21, 2002)**

FICA			7.65%
	Social Security	6.20%	
	MediCare	1.45%	
TIAA-CREF (Maximum Contribution)			6.00%
INSURANCE (Health, Life, Dental, Rx)			12.58%
WORKERS' COMPENSATION			0.46%
UNEMPLOYMENT COMPENSATION (SUI)			3.3%
EMPLOYEE ASSISTANCE PROGRAM (EAP)			0.01%

39.00%

Note: The above are recommended standard percentages to use in calculating fringe benefits paid by Morehouse College.