



## MEMORANDUM

**DATE:** June 2, 2022  
**TO:** All locations of the University of Arkansas  
**FROM:** Michael W. White, Associate Vice Chancellor for Finance  
**RE:** FY23 Fringe Benefit Rates

Please find below the fringe benefits rates for FY2023. The rates are effective for institutions AAS, AREON, CJI, UAF, UACS, UASYS, and UASYSEV. Please note that our cognizant federal agency now requires the rates to be rounded to the nearest tenth.

Department or College budget administrators with questions concerning these rates should contact me at [mwwhite@uark.edu](mailto:mwwhite@uark.edu).

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**Benefits Group 1: Students** **0.1%** (rnd from 0.11%)

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

Fringe %	Worker's Compensation	0.17%
	Prior period adjustment	-0.06%

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**Benefits Group 2: Hourly Wages and Other Compensation** **5.7%** (rnd from 5.72%)

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

Fringe %	Worker's Compensation	0.17%
	Unemployment contributions	0.05%
	FICA & Medicare taxes	5.59%
	Prior period adjustment	-0.09%

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**Benefits Group 3: Graduate Assistants** **7.1%** (rnd from 7.14%)

Includes Graduate Assistants, Salaried

Fringe %	Worker's compensation	0.17%
	Medical (Grad Assts)	6.64%
	Prior period adjustment	0.33%

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**Benefits Group 4: Summer Salaries** **16.6%** (rnd from 16.58%)

Includes Graduate Assistants, Salaried

Includes Career Service Award  
Extra Compensation, Credit  
Extra Compensation, Non-credit  
Extra Compensation, Service  
Intersession  
Summer Research  
Summer Teaching  
Teaching Overload

Fringe %	Worker's Compensation	0.17%
	Unemployment contributions	0.05%
	FICA & Medicare taxes	7.19%
	Retirement	8.94%
	Prior period adjustment	0.23%

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**Benefits Group 5: Benefits-eligible Appointed Employees** **26.6%** (rnd from 26.62%)Includes Off Campus Duty Assignment  
Merit Lump Sum  
Shift Differential (50-100% appointed)  
Regular Salary (50-100% appointed)

Fringe %	Worker's Compensation	0.17%
	Unemployment contributions	0.05%
	FICA & Medicare taxes	6.68%
	Medical	9.92%
	Retirement	8.49%
	Dental	0.42%
	Life	0.12%
	Long-term Disability	0.05%
	Short-term Disability	0.04%
	Employee Assistance Program	0.05%
	Employee Fee Discount	0.50%
	Termination Pay	0.46%
	Current/Prior year adjustment	-0.33%

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\*Note: 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.