

EXHIBIT A
FY 2016
FRINGE BENEFIT RATE SCHEDULE

		Formula
FICA Matching - Medicare: 0.0145 of total pay (No wage base limit)		Salary + Longevity - UT Flex - Employee Insurance Deduction - Parking x 0.0145
FICA Matching - OASI: 0.062 of the first \$118,500 (Maximum = \$7,347.00)		Salary + Longevity - UT Flex - Employee Insurance Deduction - Parking x 0.062
Matching Retirement: Optional Retirement Plan		Salary + Longevity
ORP 1 & 2 - 0.085	Hire date prior to 8/31/96 (Maximum salary eligible for benefit = \$349,835)	x 0.085
ORP 3 - 0.085	Hire date after 8/31/96 (Maximum salary eligible for benefit = \$265,000)	x 0.085
UTGRA (applies only to ORP participants hired prior to 9/1/96) With ORP 1 & 2 Matching cost begins after ORP cap is reached.		x 0.085
Teachers Retirement		Salary + Longevity
TRS 1 - 0.068	Hire date prior to 9/1/96 (No salary cap)	x 0.068
TRS 2 - 0.068	Hire date on or after 9/1/96 (Maximum salary eligible for benefit = \$265,000)	x 0.068
Premium Sharing for Employees working 50% or more and contributing to retirement: (reflects a 6.0% increase over the current rate)		
	UT Select	
	<u>100% time</u>	<u>>= 50% time</u>
Automatic coverage	559.04	279.52
Employee/Spouse	852.11	426.06
Employee/Children	746.56	373.28
Employee/Family	1,041.37	520.69
Student employees are eligible if they are 50% or more and work more than 4.5 months regardless of contributions to retirement.		
Unemployment Compensation Insurance (UCI): 0.01089 (of the first \$9,000 (Maximum = \$98.01))		Salary + Longevity x 0.01089
Vacation, Sick Leave, and Retiree Premium Benefit (VSL / VSLR):		Salary + Longevity
State Funds - 0.01		x 0.0100 (State Accounts)
Non - State Funds - 0.0225		x 0.0225 (Non-State Accounts)
Hospital - 0.0075		x 0.0075 (Hospital)
Workers Compensation Insurance (WCI): 0.001323 of total pay		Salary + Longevity x 0.001323

EXHIBIT A
2015/16 ESTIMATED FRINGE BENEFIT RATES
BASED ON VARIOUS SALARY RANGES

SUMMARY:	SALARY RANGE				AVE. SALARY FRINGE RATE
I. SALARIES LESS THAN \$20,000:					
Gross Salary	\$14,000	\$16,000	\$18,000	\$20,000	\$17,000
Percent Fringe Benefits to Salary	49.68%	40.65%	48.64%	48.55%	46.95%
II. SALARIES \$25,000 to \$40,000:					
Gross Salary	\$25,000	\$30,000	\$35,000	\$40,000	\$32,500
Percent Fringe Benefits to Salary	45.57%	40.76%	37.33%	34.76%	38.91%
III. SALARIES \$45,000 to \$60,000:					
Gross Salary	\$45,000	\$50,000	\$55,000	\$60,000	\$52,500
Percent Fringe Benefits to Salary	35.37%	33.52%	32.01%	30.76%	32.73%
IV. SALARIES \$65,000 to \$95,000:					
Gross Salary	\$65,000	\$75,000	\$85,000	\$95,000	\$80,000
Percent Fringe Benefits to Salary	30.39%	28.58%	27.19%	26.10%	27.84%
V. SALARIES \$100,000 to \$145,000:					
Gross Salary	\$100,000	\$115,000	\$130,000	\$145,000	\$122,500
Percent Fringe Benefits to Salary	26.10%	24.93%	23.48%	22.18%	23.97%
VI. SALARIES \$150,000 to \$195,000:					
Gross Salary	\$150,000	\$165,000	\$180,000	\$195,000	\$172,500
Percent Fringe Benefits to Salary	23.00%	21.97%	21.11%	20.39%	21.52%
VII. SALARIES \$200,000 to \$245,000:					
Gross Salary	\$200,000	\$215,000	\$230,000	\$245,000	\$219,000
Percent Fringe Benefits to Salary	20.39%	19.80%	19.28%	18.83%	20.00%
VIII. SALARIES \$250,000 to \$295,000:					
Gross Salary	\$250,000	\$265,000	\$280,000	\$295,000	\$272,000
Percent Fringe Benefits to Salary	18.81%	18.43%	17.73%	17.09%	18.00%
IX. SALARIES \$300,000 to \$345,000:					
Gross Salary	\$300,000	\$315,000	\$330,000	\$345,000	\$322,800
Percent Fringe Benefits to Salary	17.32%	16.77%	16.27%	15.35%	16.00%

*The fringe benefit rate will vary by individual depending on the employee's premium sharing coverage.