

Graduate and Professional Student Fringe Table
Tuition Fringe as Dollar per Hour Charge

Fiscal Year 2007-08

	Tuition	Health	Social Security Medicare	Total % Fringe
<i>Summer Only</i>				
9571 Summer Quarter TA	\$0.00	12.14%	6.78%	18.92%
9572 Summer Quarter RA	\$0.00	12.14%	6.78%	18.92%
9573 Summer Quarter AF	\$0.00	12.14%	6.78%	18.92%
9574 Summer Quarter TA w/ T. Ben	\$29.29	12.14%	6.78%	18.92%
9575 Summer Session TA w/o T. Ben	\$0.00	12.14%	6.78%	18.92%
<i>Academic Year and Summer Quarter</i>				
9511 Teaching Assistant (TA)	\$12.39	12.14%	6.78%	18.92%
9515 Graduate Instructor	\$12.39	12.14%	6.78%	18.92%
9517 Ph.D. Cand. Graduate Instructor	\$1.99	12.14%	6.78%	18.92%
9518 Advanced Masters TA	\$1.99	12.14%	6.78%	18.92%
9519 Ph.D. Cand. w/24 thesis cred. TA	\$1.99	12.14%	6.78%	18.92%
9521 Research Assistant (RA)	\$12.39	12.14%	6.78%	18.92%
9526 Graduate Research Project Asst.	\$12.39	12.14%	6.78%	18.92%
9527 Ph.D. Cand. Grad Research Asst.	\$1.99	12.14%	6.78%	18.92%
9528 Advanced Masters RA	\$1.99	12.14%	6.78%	18.92%
9529 Ph.D. Cand. w/24 thesis cred. RA	\$1.99	12.14%	6.78%	18.92%
9531 Administrative Fellow (AF)	\$12.39	12.14%	6.78%	18.92%
9532 Advanced Masters AF	\$1.99	12.14%	6.78%	18.92%
9533 Ph.D. Cand. w/36 thesis cred. AF	\$1.99	12.14%	6.78%	18.92%
9535 Professional Program Asst.	\$0.00	12.14%	6.78%	18.92%
9538 Legal Project Assistant w/T. Ben	\$24.09	0.00%	6.78%	6.78%
9539 Legal Project Assistant w/o T. Ben	\$0.00	0.00%	6.78%	6.78%
9553 Dental Fellow	\$12.39	0.00%	6.78%	6.78%
9554 Med Fellow, Graduate Program	\$6.20	0.00%	6.78%	6.78%
9559 Med Resident, Graduate Program	\$6.20	0.00%	6.78%	6.78%

FICA assessed only if student fails test for exclusion. Graduate students employed at the University will be exempt from FICA withholding on their University wages, and therefore, their salaries will not be assessed for the employer's share of FICA, if they meet the following test:

- Enrolled for at least 6 credits per term if an undergraduate student; or
- Enrolled for at least 3 credits per term if a graduate student (one credit for Ph.D. candidates working on a dissertation)

Social Security and Medicare components are 5.41% for FICA and 1.37% for Medicare (6.78% total)