



Fringe Benefits and Applicable Percentages by Types of Appointments FY 2022-2023

Appointment	Retirement	Soc. Sec.	Medicare	Health Insurance	Unemployment Insurance up to \$7,000	State Ins. (FSE) Workers Comp.	% Total (W/ out Health Ins.)
Type	20% Aug 1, 2020	6.20%	1.45%	614.22/month Aug 1, 2021	4.40%	1.45% October 1, 2016	33.5%
Permanent	Yes	Yes	Yes	Yes	Yes	Yes	33.5%
Probationary Period	Yes	Yes	Yes	Yes	Yes	Yes	33.5%
Temporary *	Yes*	Yes	Yes	****	Yes	Yes	33.5%
Substitute	No	Yes	Yes	No	No	Yes	9.10%
Special**	Yes**	Yes	Yes	****	Yes	Yes	33.5%
Part-time***	Yes***	Yes	Yes	****	No	Yes	29.10%
Ad Honorem	No	No	No	No	No	Yes	1.45%
Executive Appointment	Yes	Yes	Yes	Yes	Yes	Yes	33.5%
Administrative Faculty	Yes	Yes	Yes	Yes	Yes	Yes	33.5%
Services Contract	No	Yes	Yes	No	No	Yes	9.10%
Visiting professor	No	Yes	Yes	No	No	Yes	9.10%
Adjunct professor	Yes	Yes	Yes	No	Yes	Yes	33.5%
Conjunct professor	Yes****	Yes	Yes	Yes ****	Yes	Yes	33.5%
Student Hourly Rate	No	No	No	No	No	Yes	1.45%

Notes:

*If the temporary appointment is twelve (12) months in the fiscal year, accrues Retirement Benefits.

** Special appointees accrue Retirement, regardless of the contract period.

*** If part-time employee works eighteen (18) hours or more per week, s/he accrues Retirement.

**** For appointees paid from external funds, granting medical insurance depends on the availability funds.

Bonus (Bonus required by PR Law) – **December 2019= \$600.00** *(applies for more than 960 hours worked).