



Fringe Benefits and Applicable Percentages by Types of Appointments FY 2017-2018

Appointment Type	Retirement 14.57% July 1, 2016	Soc. Sec. 6.20%	Medicare 1.45%	Medical Ins. \$598.42 Aug, 2017	State Ins. (FSE) 1.45% October 1, 2016	% Total (W/out Medical Ins.) 23.67%
Permanent	Yes	Yes	Yes	Yes	Yes	23.67%
Probationary Period	Yes	Yes	Yes	Yes	Yes	23.67%
Temporary *	Yes	Yes	Yes	**	Yes	23.67%
Substitute	No	Yes	Yes	No	Yes	9.10%
Special ***	Yes	Yes	Yes	**	Yes	23.67%
Part-time ***	Yes	Yes	Yes	No	Yes	23.67%
Ad Honorem	No	No	No	No	Yes	1.45%
Executive Appointment	Yes	Yes	Yes	Yes	Yes	23.67%
Administrative Faculty	Yes	Yes	Yes	Yes	Yes	23.67%
Contract Service	No	Yes	Yes	No	Yes	9.10%
Visiting professor	No	Yes	Yes	No	Yes	9.10%
Adjunct professor	Yes	Yes	Yes	No	Yes	23.67%
Conjunct professor	Yes **	Yes	Yes	Yes **	Yes	23.67%
Journal student	No	No	No	No	Yes	1.45%

Notes:

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

**If the appointment is paid from external funds, the medical insurance granting will depend of the funds availability. (MCS \$598.42)

***Special appointments quotes Retirement, regardless of the time of the contract.

****If the part-time is eighteen (18) hours or more per week, quotes Retirement.

*****By October 1, 2016, the State Insurance Fund changed to 1.45%.

Christmas Bonus (Bonus required by PR Law) – **December 2017= \$600.00** *(applies for more than 960 hours worked).