



Fringe Benefits and Applicable Percentages by Types of Appointments FY 2024-2025

Appointment	Retirement	Soc. Sec.	Medicare	Health Insurance	Unemployment	State Ins. (FSE)	% Total (W/ out Health Ins.) 43.5%
Type	30% 1-Oct-23	6.20%	1.45%	659.22/month 10/1/2023	Insurance up to \$7,000 4.40%	Workers Comp. 1.45% October 1, 2016	
Permanent	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
Probationary Period	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
Temporary *	Yes*	Yes	Yes	****	Yes	Yes	43.5%
Substitute	No	Yes	Yes	No	No	Yes	9.10%
Special**	Yes**	Yes	Yes	****	Yes	Yes	43.5%
Part-time***	Yes***	Yes	Yes	****	No	Yes	39.100%
Ad Honorem	No	No	No	No	No	Yes	1.45%
Executive Appointment	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
Administrative Faculty	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
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	43.5%
Conjunct professor	Yes****	Yes	Yes	Yes ****	Yes	Yes	43.5%
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).