



**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%	747.59/month Jul 1, 2024	Insurance up to \$7,000 4.40%	Workers Comp. 1.45% October 1, 2016	
<b>Permanent</b>	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
<b>Probationary Period</b>	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
<b>Temporary *</b>	Yes*	Yes	Yes	****	Yes	Yes	43.5%
<b>Substitute</b>	No	Yes	Yes	No	No	Yes	9.10%
<b>Special**</b>	Yes**	Yes	Yes	****	Yes	Yes	43.5%
<b>Part-time***</b>	Yes***	Yes	Yes	****	No	Yes	39.10%
<b>Ad Honorem</b>	No	No	No	No	No	Yes	1.45%
<b>Executive Appointment</b>	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
<b>Administrative Faculty</b>	Yes	Yes	Yes	Yes	Yes	Yes	43.5%
<b>Services Contract</b>	No	Yes	Yes	No	No	Yes	9.10%
<b>Visiting professor</b>	No	Yes	Yes	No	No	Yes	9.10%
<b>Adjunct professor</b>	Yes	Yes	Yes	No	Yes	Yes	43.5%
<b>Conjunct professor</b>	Yes****	Yes	Yes	Yes ****	Yes	Yes	43.5%
<b>Student Hourly Rate</b>	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).