University of Northern Iowa
Fringe Allocation Rates
for fiscal year 2007-08

<table>
<thead>
<tr>
<th>Employee Classification</th>
<th>FULL ELIGIBILITY</th>
<th>PARTIAL ELIGIBILITY</th>
<th>IPERS ONLY</th>
<th>MINIMUM REQUIRED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instnl Officials</td>
<td>50010</td>
<td>25.00%</td>
<td>30.00%</td>
<td>NA</td>
</tr>
<tr>
<td>Academic Admin</td>
<td>50110</td>
<td>31.90%</td>
<td>30.00%</td>
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</tr>
<tr>
<td>Acad Admin-Summer Appt '07-08</td>
<td>50110</td>
<td>22.20%</td>
<td>NA</td>
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</tr>
<tr>
<td>Unit Faculty Salary</td>
<td>50210</td>
<td>35.00%</td>
<td>41.00%</td>
<td>19.30%</td>
</tr>
<tr>
<td>Unit Fac-Summer Appt '07-08</td>
<td>50210</td>
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<td>NA</td>
</tr>
<tr>
<td>Unit Faculty-Spec Comp</td>
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</tr>
<tr>
<td>N-Unit Faculty</td>
<td>50310</td>
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<td>N-Unit Faculty Spec Comp</td>
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<tr>
<td>N-Unit Faculty Hourly</td>
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<tr>
<td>Graduate Asst</td>
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<tr>
<td>P&amp;S Regular Salaried</td>
<td>51010</td>
<td>39.50%</td>
<td>47.00%</td>
<td>19.30%</td>
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<td>P&amp;S Regular-Summer Appt '07-08</td>
<td>51010</td>
<td>22.20%</td>
<td>NA</td>
<td>NA</td>
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<tr>
<td>P&amp;S Special Comp</td>
<td>51020</td>
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<td>19.30%</td>
</tr>
<tr>
<td>P&amp;S Hourly</td>
<td>51040</td>
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<td>19.30%</td>
</tr>
<tr>
<td>P&amp;S Hourly-Summer Appt '07-08</td>
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<tr>
<td>P&amp;S Annual Appt Salary</td>
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<tr>
<td>Gnl Svc Technical Salaried</td>
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<tr>
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<tr>
<td>Gnl Svc Blue Collar Salaried</td>
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<tr>
<td>Gnl Svc N-Org Merit Salaried</td>
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<td>Hrly Technical Wages</td>
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<tr>
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<td>Merit Temporary</td>
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<tr>
<td>Seasonal Employee Wages</td>
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<tr>
<td>Student Wages</td>
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</tr>
</tbody>
</table>

Fringes per Eligibility Category:

- **TIAA-CREF**: X
- **IPERS**: X X X
- **Health/Dental**: X X
- **Worker's Comp/Unemployment**: X X X X
- **Disability Insurance**: X
- **FICA**: X X X X

*revised 6-1-07*