

**University Fringe Benefit Rates - Valid through FY2025 | Personnel Accounts Glossary**

Ledger Account	Fringe Rate	Account Description
51005:Faculty- Tenure/Tt	28.10%	Employees hired into Faculty lines (Assistant Prof., Assoc. Prof., etc.) with tenure or on tenure-track. AFT unit.
51010:Librarians	28.10%	Employees working in the Library who meet the qualifications of the AFT agreement.
51015:Temporary Faculty	14.80%	Faculty assigned a limited contract (1 - 3 year contracts) AFT unit Article D XIII & Article O XIII
51020:Instructional Specialists	28.10%	Employees dedicated only to instruction and curricular and advising responsibilities related to the courses he or she teaches. AFT
51025:Clinical Specialists	28.10%	Employee may offer some course instruction, but his or her primary responsibility will be to coordinate and oversee the engagement of students in internships, practice, studios, and clinical and field assignments. AFT
51030:Artist In Residence	28.10%	Contemporary artists teaching Special Topics courses, work with students on Independent Study projects, plus give community lectures and student critiques. Artists teaching individual lessons, coaching chamber ensembles, and performing for the university and surrounding communities.
51035:Sabbatical	n/a	Faculty out on a half or full year sabbatical. Approved by the President. An approved half year sabbatical get paid at a full rate. An approved full-year sabbatical (rare) get paid at a 75% rate.
52005:Adjuncts	14.80%	A temporary faculty member who teaches no more than two (2) courses per semester. May include accompanists, costume designers, sound designers and other CART instructional-related positions previously designated as visiting specialists or part-time. Includes Adjuncts with additional responsibilities. AFT-Adjunct unit.
52011:Supplemental Pay-Instruction	7.65%	Compensation issued to permanent faculty and managerial staff for academic instruction outside of their regular contractual responsibilities. Includes compensation for faculty teaching summer and/or winter sessions.
52015:Overload	7.65%	Compensation for permanent faculty teaching beyond 24 teaching credit hours annually and professional staff as defined in the AFT state-union contract.
52020:Released Time	n/a	Compensation for permanent faculty for non-teaching duties within load, as defined in the AFT contract.
53005:Administration - Executive	28.10%	Senior level executive employees (President, Vice President, Associate Vice President, Dean, Associate Dean, Vice Dean, Provost, Vice Provost, Associate Provost, Chief of Staff, University Counsel, Chief of University Police & Executive Director of Budget & Planning).
53010:Managers	28.10%	Non-union/exempt managerial staff.
53015:Professional Staff	28.10%	Non-teaching professional staff employees. AFT unit.
53018:Post Doctoral Researcher	14.80%	An employee holding a doctoral degree who is engaged for a temporary period of employment.
54005:Administrative Support	28.10%	Employees in administrative/clerical positions. CWA unit.
54015:Food Service Staff	46.00%	Employees working in food service, the kitchen/typically.
54020:Housekeepers	46.00%	Facilities employees/custodian/housekeeping staff. IFPTE unit
54025:Skilled Crafts	46.00%	Facilities employees/trades/carpenters/etc. IFPTE unit (Shuttle Bus Drivers)
54030:Mechanical Equip Specialist	46.00%	Facilities employees/trades/mechanical equipment specialist. IFPTE unit
54035:Grounds Crew	46.00%	Facilities employees/grounds. IFPTE unit
54040:Police	28.10%	University Police recruits/officers/sergeants/lieutenants and security. PBA, NJLESA and NJSOLEA units
54801:OT Chargeback	n/a	Charging back Police O/T to departments for special events.
55005:Temporary Employees	9.20%	Temporary employees hired for a limited duration. Non-union.
55006:Mentors To Student Teachers	7.65%	Mentors for students in the Teacher Education Program. Compensation to faculty or retired teachers who travel to meet with student teachers who are MSU students seeking their teaching degree and certification
55011:Supplementalpay-Noninstruction	7.65%	Compensation to permanent employees (faculty and staff) for non-teaching activities outside of regular responsibilities.
56005:Graduate Assistantship	1.10%	Graduate students assigned an assistantship through Graduate School. Used for stipend only.
57005:Student Employee - Ug	1.10%	Undergraduate student employees
57010:Student Employee - Grad	1.10%	Graduate student employees
57101:College Work Study	1.10%	Federal work study student employees
58005:Payroll Chargeback	n/a	Budget Office use only.
58006:Salary Savings	n/a	Budget Office use only.
58007:Position Reserve	n/a	Position budget placeholder for newly approved positions and other unallocated position budget reserve.
58501:Overtime	7.65%	Overtime earned in addition to biweekly salary. Only for FLSA and non-exempt.
59810:Fringe Benefits Distribution	n/a	Total estimated fringe benefit expense