

**EXHIBIT C**  
**FY2010 ESTIMATED FRINGE BENEFIT RATES**  
**BASED ON VARIOUS SALARY RANGES**

SUMMARY:	SALARY RANGE				AVE. SALARY & FRINGE RATE
<b>I. SALARIES LESS THAN \$20,000:</b>					
Gross Salary	14,000.00	16,000.00	18,000.00	20,000.00	17,000.00
Percent Fringe Benefits to Salary	58.03%	52.79%	48.72%	45.46%	50.64%
<b>II. SALARIES \$25,000 to \$40,000:</b>					
Gross Salary	25,000.00	30,000.00	35,000.00	40,000.00	32,500.00
Percent Fringe Benefits to Salary	39.42%	35.51%	32.71%	30.62%	34.00%
<b>III. SALARIES \$45,000 to \$60,000:</b>					
Gross Salary	45,000.00	50,000.00	55,000.00	60,000.00	52,500.00
Percent Fringe Benefits to Salary	28.58%	27.28%	26.21%	25.32%	26.72%
<b>IV. SALARIES \$65,000 to \$95,000:</b>					
Gross Salary	65,000.00	75,000.00	85,000.00	95,000.00	80,000.00
Percent Fringe Benefits to Salary	24.91%	23.70%	22.78%	22.06%	23.21%
<b>V. SALARIES \$100,000 to \$145,000:</b>					
Gross Salary	100,000.00	115,000.00	130,000.00	145,000.00	122,500.00
Percent Fringe Benefits to Salary	21.90%	21.74%	20.48%	19.49%	20.99%
<b>VI. SALARIES \$150,000 to \$195,000:</b>					
Gross Salary	150,000.00	165,000.00	180,000.00	195,000.00	172,500.00
Percent Fringe Benefits to Salary	19.31%	19.13%	18.50%	17.97%	18.80%
<b>VII. SALARIES \$200,000 to \$245,000:</b>					
Gross Salary	200,000.00	215,000.00	230,000.00	245,000.00	219,000.00
Percent Fringe Benefits to Salary	17.84%	17.40%	17.02%	16.69%	17.00%
<b>VIII. SALARIES \$250,000 to \$295,000:</b>					
Gross Salary	250,000.00	265,000.00	280,000.00	295,000.00	272,000.00
Percent Fringe Benefits to Salary	16.51%	15.99%	15.54%	15.13%	16.00%
<b>IX. SALARIES \$300,000 to \$345,000:</b>					
Gross Salary	300,000.00	315,000.00	330,000.00	345,000.00	322,800.00
Percent Fringe Benefits to Salary	14.97%	14.58%	14.22%	13.90%	14.00%

\*The overall fringe benefit rate is largely impacted by the premium sharing cost which varies depending on the type of health insurance coverage that each employee selects.

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**FY 2010**  
**FRINGE BENEFIT RATE SCHEDULE**

		Formula			
<b>FICA Matching - Medicare:</b> 0.0145 of total pay (No wage base limit)		Monthly + Longevity - UT Flex - Employee Insurance Deduction - Parking x 0.0145			
<b>FICA Matching - OASI:</b> 0.062 of the first \$106,800 (Maximum = \$6,621.60)		Monthly + Longevity - UT Flex - Employee Insurance Deduction - Parking x 0.062			
<b>Matching Retirement:</b> <b>Optional Retirement Plan</b>		Monthly + Longevity			
ORP 1 - 0.085	Hire date prior to 9/1/95 (Maximum salary eligible for benefit = \$323,432)	x 0.085			
ORP 2 - 0.085	Hire date between 9/1/95 to 8/31/96 (Maximum salary eligible for benefit = \$334,471)	x 0.085			
ORP 3 - 0.085	Hire date after 8/31/96 (Maximum salary eligible for benefit = \$245,000)	x 0.085			
<b>UTGRA</b> With ORP 1 With ORP 2 Matching cost begins after ORP cap is reached.		x 0.085 x 0.085			
<b>Teachers Retirement</b>		Monthly + Longevity			
TRS 1 - 0.0658	Hire date prior to 9/1/96 (No salary cap)	x.0658			
TRS 2 - 0.0658	Hire date after 8/31/96 (Maximum salary eligible for benefit = \$230,000)	x.0658			
<b>Premium Sharing for Employees working 50% or more and contributing to retirement:</b>					
	UT Select	Actual New Rate			
	<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>100% time</u></td> <td style="text-align: center;"><u>&gt;= 50% time</u></td> <td style="text-align: center;"><u>100% time&gt;= 50% time</u></td> </tr> </table>	<u>100% time</u>	<u>&gt;= 50% time</u>	<u>100% time&gt;= 50% time</u>	
<u>100% time</u>	<u>&gt;= 50% time</u>	<u>100% time&gt;= 50% time</u>			
Automatic coverage	387.58	193.79	393.08    196.54		
Employee/Spouse	590.67	295.33	599.14    299.57		
Employee/Children	517.51	258.76	524.91    262.46		
Employee/Family	721.81	360.91	732.19    366.10		
Note: These rates reflect a 5% increase compared with the FY09 coverage. Student employees are eligible if they are 50% or more and work more than 4.5 months regardless of contributions to retirement.					
<b>Unemployment Compensation Insurance (UCI):</b> 0.00451 of the first \$9,000 (Maximum = \$40.59)		Monthly + Longevity x 0.00451			
<b>Vacation, Sick Leave, and Retiree (VSLR):</b> State Funds - 0.0100 Non - State Funds - 0.0200 Hospital - .0125		Monthly + Longevity x 0.0100 (State Accounts) x 0.0200 (Non-State Accounts) x 0.0125 (Hospital)			
<b>Workers Compensation Insurance (WCI):</b> 0.00157 of total pay		Monthly + Longevity x 0.00157			