

**University of North Texas - Salaried Graduate Student Compensation Plan**

**Effective Fall 2010**

<i>Assistantship Rates</i>			<i>Monthly rates for Graduate Research Assistants</i>					
COLL	BDeptid	DEPT	<i>Level 1 : First year students without experience in a graduate degree program (less than 18 credits completed)</i>		<i>Level 2 : Students pursuing a master's degree or seeking a doctoral degree with at least 18 credits completed toward a degree.</i>		<i>Level 3 : Doctoral students who have advanced to candidacy or have all-but-dissertation status.</i>	
			<i>Min</i>	<i>Max</i>	<i>Min</i>	<i>Max</i>	<i>Min</i>	<i>Max</i>
			CAS	N26200	Dean (25941)	\$2,829	\$3,536	\$3,328
CAS	N15100	Biology	\$3,143	\$3,928	\$3,697	\$4,621	\$4,252	\$5,314
CAS	N15500	Chemistry	\$3,365	\$4,206	\$3,959	\$4,948	\$4,552	\$5,691
CAS	N14920	Communication Studies	\$2,464	\$3,080	\$2,899	\$3,624	\$3,334	\$4,168
CAS	N14910	Dance & Theatre	\$2,234	\$2,793	\$2,629	\$3,286	\$3,023	\$3,779
CAS	N14100	Economics	\$2,869	\$3,587	\$3,376	\$4,220	\$3,882	\$4,853
CAS	N14200	English	\$2,713	\$3,392	\$3,192	\$3,990	\$3,671	\$4,589
CAS	N14300	Foreign Languages & Lit	\$2,364	\$2,955	\$2,781	\$3,476	\$3,198	\$3,998
CAS	N14400	Geography	\$3,033	\$3,791	\$3,568	\$4,460	\$4,104	\$5,129
CAS	N14500	History	\$2,576	\$3,220	\$3,030	\$3,788	\$3,485	\$4,356
CAS	N24506	Institute for Applied Sciences	\$3,143	\$3,928	\$3,697	\$4,620	\$4,252	\$5,314
CAS	N24519	International Studies Program	\$2,635	\$3,294	\$3,100	\$3,875	\$3,565	\$4,456
CAS	N14350	Linguistics & Techn Comm	\$2,713	\$3,392	\$3,192	\$3,990	\$3,671	\$4,589
CAS	N14700	Mathematics	\$3,317	\$4,146	\$3,902	\$4,878	\$4,488	\$5,609
CAS	N14750	Philosophy	\$2,682	\$3,352	\$3,156	\$3,944	\$3,628	\$4,536
CAS	N15700	Physics	\$3,369	\$4,211	\$3,964	\$4,955	\$4,558	\$5,698
CAS	N14800	Political Science	\$2,635	\$3,294	\$3,100	\$3,875	\$3,565	\$4,456
CAS	N14830	Psychology	\$2,920	\$3,649	\$3,435	\$4,293	\$3,950	\$4,937
CAS	N14930	Radio/TV/Film	\$2,844	\$3,555	\$3,346	\$4,182	\$3,848	\$4,810
CAS	N14900	Speech & Hearing Sciences	\$2,365	\$2,956	\$2,782	\$3,478	\$3,200	\$4,000
CAS	N25430	Teach North Texas	\$3,317	\$4,146	\$3,902	\$4,878	\$4,488	\$5,609
CAS	N14207	Womens' Studies	\$2,713	\$3,392	\$3,192	\$3,990	\$3,671	\$4,589
CENG	N26750	Dean (25942)	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
CENG	N14050	Computer Science & Engineering	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
CENG	N16800	Electrical Engineering	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
CENG	N16700	Engineering Technology	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
CENG	N15900	Materials Sci & Engineering	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
CENG	N16900	Mechanical & Energy Engineering	\$2,758	\$3,447	\$3,244	\$3,611	\$3,731	\$4,664
COB	N26300	Dean (25943)	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COB	N19100	Accounting Department	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COB	N19300	Finance Insur Real Est Law	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COB	N19600	Info Tech & Decision Sciences	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COB	N19400	Management	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COB	N19200	Marketing	\$2,833	\$3,542	\$3,333	\$4,167	\$3,833	\$4,792
COE	N26400	Dean (25944)	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20300	Acad Research & Profess Dev	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20500	Counseling & Higher Ed	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20600	Educational Psychology	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20800	Kinesiology/Health/Recrtn	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20700	Teacher Ed & Administration	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COE	N20750	Associate Dean	\$2,848	\$3,561	\$3,351	\$4,189	\$3,854	\$4,817
COI	N26800	Dean (25945)	\$2,644	\$3,306	\$3,111	\$3,889	\$3,578	\$4,472
COI	N20400	Learning Technologies	\$2,644	\$3,306	\$3,111	\$3,889	\$3,578	\$4,472
COI	N17100	Library & Info Sciences	\$2,644	\$3,306	\$3,111	\$3,889	\$3,578	\$4,472
COI	N65152	Tx Ctr Educational Technology	\$2,644	\$3,306	\$3,111	\$3,889	\$3,578	\$4,472
COM	N26600	Dean (25946)	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24100	Music	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24101	Music - Composition Studies	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24111	Music - Conducting & Ensembles	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24106	Music - Education	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24107	Music - History/Theory/Ethno	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24104	Music - Instrumental Studies	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24102	Music - Jazz Studies	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24105	Music - Keyboard Studies	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
COM	N24108	Music - Vocal Studies	\$2,418	\$3,022	\$2,844	\$3,556	\$3,271	\$4,089
CPACS	N26900	Dean (25947)	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24511	Anthropology	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24502	Applied Gerontology	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24504	Behavior Analysis	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24509	Criminal Justice	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24515	Public Administration	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24518	Public Service	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CPACS	N24503	Rehab, Social Work, & Addictions	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720

<i>Assistantship Rates</i>			<i>Monthly rates for Graduate Research Assistants</i>					
<b>COLL</b>	<b>BDeptid</b>	<b>DEPT</b>	<i>Level 1 : First year students without experience in a graduate degree program (less than 18 credits completed)</i>		<i>Level 2 : Students pursuing a master's degree or seeking a doctoral degree with at least 18 credits completed toward a degree.</i>		<i>Level 3 : Doctoral students who have advanced to candidacy or have all-but-dissertation status.</i>	
CPACS	N24510	Sociology	\$2,791	\$3,489	\$3,284	\$4,104	\$3,776	\$4,720
CVAD	N26950	Dean (25948)	\$2,500	\$3,124	\$2,940	\$3,676	\$3,381	\$4,227
CVAD	N16120	Art Ed / Art History	\$2,500	\$3,124	\$2,940	\$3,676	\$3,381	\$4,227
CVAD	N16130	Design	\$2,500	\$3,124	\$2,940	\$3,676	\$3,381	\$4,227
CVAD	N16140	Studio	\$2,500	\$3,124	\$2,940	\$3,676	\$3,381	\$4,227
CVAD	N16100	Visual Arts	\$2,500	\$3,124	\$2,940	\$3,676	\$3,381	\$4,227
SMHM	N23100	Merch & Hosp Mgmt (25949)	\$2,640	\$3,299	\$3,105	\$3,881	\$3,571	\$4,464
SOJ	N14600	Journalism (25950)	\$2,844	\$3,555	\$3,346	\$4,182	\$3,848	\$4,810
LIB	N32100	Libraries	\$2,646	\$3,308	\$3,113	\$3,891	\$3,580	\$4,475
SUST	N10280	Sustainability	\$3,143	\$3,928	\$3,697	\$4,621	\$4,252	\$5,314
VPD	N11200	Student Development	\$2,848	\$3,561	\$3,351	\$3,744	\$3,854	\$4,817
VPAA	N10210	Academic Affairs	\$2,848	\$3,561	\$3,351	\$3,744	\$3,854	\$4,817
VPED	N12320	Equity & Diversity	\$2,848	\$3,561	\$3,351	\$3,744	\$3,854	\$4,817

**University of North Texas - Graduate Student Hourly Rates**

*Effective Fall 2010*

<i>Assistantship Rates</i>	<b><i>CAS Hourly rates for Graduate Research Assistants</i></b>					
<b>Department</b>	<b><i>Level 1 : First year students without experience in a graduate degree program (less than 18 credits completed)</i></b>		<b><i>Level 2 : Students pursuing a master's degree or seeking a doctoral degree with at least 18 credits completed toward a degree.</i></b>		<b><i>Level 3 : Doctoral students who have advanced to candidacy or have all-but-dissertation status.</i></b>	
	<i>Min</i>	<i>Max</i>	<i>Min</i>	<i>Max</i>	<i>Min</i>	<i>Max</i>
Biological Sciences	\$18.13	\$22.66	\$21.33	\$26.66	\$24.53	\$30.66
Chemistry	\$19.41	\$24.26	\$22.84	\$28.55	\$26.26	\$32.83
Communication Studies	\$14.22	\$17.77	\$16.73	\$20.91	\$19.23	\$24.04
Dance & Theatre	\$12.89	\$16.11	\$15.16	\$18.96	\$17.44	\$21.80
Economics	\$16.55	\$20.69	\$19.48	\$24.34	\$22.40	\$28.00
English	\$15.65	\$19.57	\$18.42	\$23.02	\$21.18	\$26.47
Women's Studies	\$15.65	\$19.57	\$18.42	\$23.02	\$21.18	\$26.47
Foreign Languages & Literatures	\$13.64	\$17.05	\$16.05	\$20.06	\$18.45	\$23.07
Linguistics and Technical Communication	\$15.65	\$19.57	\$18.42	\$23.02	\$21.18	\$26.47
Geography	\$17.50	\$21.87	\$20.59	\$25.73	\$23.67	\$29.59
History	\$14.86	\$18.57	\$17.48	\$21.85	\$20.10	\$25.13
Mathematics	\$19.14	\$23.92	\$22.51	\$28.14	\$25.89	\$32.36
Philosophy and Religion Studies	\$15.47	\$19.34	\$18.20	\$22.76	\$20.93	\$26.17
Physics	\$19.44	\$24.30	\$22.87	\$28.58	\$26.30	\$32.87
Political Science	\$15.20	\$19.00	\$17.88	\$22.36	\$20.57	\$25.71
Psychology	\$16.84	\$21.06	\$19.82	\$24.77	\$22.79	\$28.49
Radio, Television, & Film	\$16.41	\$20.51	\$19.30	\$24.13	\$22.20	\$27.75
Speech and Hearing Sciences	\$13.64	\$17.06	\$16.05	\$20.07	\$18.46	\$23.07
Institute for Applied Sciences	\$18.13	\$22.66	\$21.33	\$26.66	\$24.53	\$30.66
Teach North Texas	\$19.14	\$23.92	\$22.51	\$28.14	\$25.89	\$32.36
Sociology	\$16.10	\$20.13	\$18.94	\$23.68	\$21.78	\$27.23

**Graduate Student Research Assistant Tuition Support Breakdown  
(2012-2013)**

<b>College</b>	<b>Percentage Effort</b>	<b>No. of Months</b>	<b>Tuition Amount</b>
Arts & Sciences	50%	12 (academic/summer)	\$7,969
Arts & Sciences	50%	9 (academic)	\$6,702
Arts & Sciences	50%	4.5 (academic)	\$3,351
Arts & Sciences	50%	3 (summer)	\$1,267
Arts & Sciences	25%	12 (academic/summer)	\$3,984
Arts & Sciences	25%	9 (academic)	\$3,351
Arts & Sciences	25%	4.5 (academic)	\$1,676
Arts & Sciences	25%	3 (summer)	\$634
Engineering	50%	12 (academic/summer)	\$8,100
Engineering	50%	9 (academic)	\$6,800
Engineering	50%	4.5 (academic)	\$3,400
Engineering	50%	3 (summer)	\$1,300
Engineering	25%	12 (academic/summer)	\$4,050
Engineering	25%	9 (academic)	\$3,400
Engineering	25%	4.5 (academic)	\$1,700
Engineering	25%	3 (summer)	\$650
PACS	50%	12 (academic/summer)	\$8,808
PACS	50%	9 (academic)	\$7,417
PACS	50%	4.5 (academic)	\$3,708
PACS	50%	3 (summer)	\$1,392
PACS	25%	12 (academic/summer)	N/A
PACS	25%	9 (academic)	N/A
PACS	25%	4.5 (academic)	N/A
PACS	25%	3 (summer)	N/A
Other	50%	12 (academic/summer)	\$7,969
Other	50%	9 (academic)	\$6,702
Other	50%	4.5 (academic)	\$3,351
Other	50%	3 (summer)	\$1,267
Other	25%	12 (academic/summer)	N/A
Other	25%	9 (academic)	N/A
Other	25%	4.5 (academic)	N/A
Other	25%	3 (summer)	N/A

For hourly employees, please check with your college.

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UNIVERSITY OF NORTH TEXAS  
FY '12 ESTIMATED EMPLOYEE FRINGE BENEFIT COMPONENTS

When the University pays salaries or wages to regular employees, it must also make associated fringe benefit payments. Fringe Benefits include the following:

Employee Type	Benefit Replacement Pay (BRP) Eligible Employees					Employees Not Eligible for BRP				
	Regular Faculty and Staff including Adjunct Faculty at 50% or more FTE		Salaried Graduate students <sup>1</sup>	Hourly Student employees	Non-Student Hourly and other salaried appointments <sup>2</sup>	Regular Faculty and Staff including Adjunct Faculty at 50% or more FTE		Salaried Graduate Students <sup>1</sup>	Hourly Student employees	Non-Student Hourly and other salaried appointments <sup>2</sup>
Retirement Plan	TRS	ORP	N/A	N/A	N/A	TRS	ORP	N/A	N/A	N/A
Retirement Plan Contribution	6.4%	6.65%	N/A	N/A	N/A	6.4%	6.65%	N/A	N/A	N/A
FICA - UNT employer portion on wages to \$ 106,800 for 2009	7.65%	7.65%	0% or 7.65% <sup>3</sup>	0% or 7.65% <sup>3</sup>	7.65%	7.65%	7.65%	0% or 7.65% <sup>3</sup>	0% or 7.65% <sup>3</sup>	7.65%
Benefit Replacement Pay (BRP) see explanation on page 2	6.25% max. \$1031.25	6.27% max. \$1034.01	5.85% max. \$965.25	5.85% max. \$965.25	5.85% max. \$965.25	N/A	N/A	N/A	N/A	N/A
Texas Unemployment Compensation & Worker's Compensation <sup>4</sup>	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Total estimated fringe benefits	21.3% + <b>Insurance</b>	21.57% + <b>Insurance</b>	6.85% or 14.5% + <b>Insurance</b>	6.85% or 14.5%	14.5%	15.05% + <b>Insurance</b>	15.3% + <b>Insurance</b>	1.0% or 8.65% + <b>Insurance</b>	1.0% or 8.65%	8.65%

- <sup>1</sup> Position must require graduate status, be at least 50% FTE, and be authorized for at least 4.5 months (i.e. teaching fellows, teaching assistants, research assistants, graduate practicum, graduate services assistant)
- <sup>2</sup> In addition to hourly non-faculty assignments, these appointments include non-contract adjunct faculty at less than 50% FTE. Contact HR for assistance regarding benefits costs for return to work retirees.
- <sup>3</sup> Exemption from FICA for student employees is determined by IRS criteria. Student employees who become ineligible for FICA exemption will subject the employing department to the full 7.65% employer FICA expense in payroll periods for which they are ineligible. For proposal purposes it may be advisable to estimate some FICA expense for student employees; consult with Grant Accounting for assistance. Note: Students who are paid under Job Code 1686 Stipend – Taxable Non-Employee Pay are ineligible for FICA exemption; also see the explanation on page 2 under Stipends.
- <sup>4</sup> Auxiliary departments are charged 1.5% for Texas Unemployment and Workers Compensation for all categories of employment.

For proposals, regular employee fringe benefits may be estimated according to the table above as a percentage of base salary (**plus** insurance contributions below). Actual costs against the payroll account(s) when payment is made WILL vary depending on the individual circumstances at the time of payment. For example, Benefit Replacement Pay may be estimated as a percentage of base salary but is only payable until the individual's maximum contribution amount is reached (the individual's maximum may be less than the maximums stated above.) See also the information below regarding assessment of insurance contributions from sponsored project accounts.

**Benefit Replacement Pay:** Benefit Replacement Pay (BRP) eligibility is determined as follows: State of Texas employees who were on the payroll as of August 31, 1995 and who either continue State employment or leave State employment and return to State employment within 1 month. The employee's compensation as of October 31, 1995 determines the amount of BRP.

**Insurance Contribution Rates:** The Texas Legislature requires the following contributions by the University toward the cost of employee insurance for HealthSelect of Texas coverage.

Regular Faculty and Staff (100% FTE) and Salaried Graduate Students (50% - 100% FTE)			Regular Faculty and Staff (50% - 99% FTE)		
FY 12 (9-1-11/8-31-12)	Employee Cost	State/Employer Contribution	FY 12 (9-1-11/8-31-12)	Employee Cost	State/Employer Contribution
Employee Only	\$0.00	\$436.08	Employee Only	\$219.15	\$216.93
Employee & Spouse	\$250.74	\$686.82	Employee & Spouse	\$595.26	\$342.30
Employee & Child	\$167.90	\$603.98	Employee & Child	\$471.00	\$300.88
Employee & Family	\$418.64	\$854.72	Employee & Family	\$847.11	\$426.25

**Assessment of Insurance Contributions:** When partial salaries are paid from sponsored project or other local accounts, the pro-rated share of these insurance premium costs must also be paid from those accounts. When paying all or part of an employee's salary for an insurance-eligible position from a sponsored project account, you must budget for insurance coverage for that employee.

**Longevity Pay: REVISED EFFECTIVE 9-1-05** An individual in a full-time staff position is entitled to State Longevity Pay, payable as \$20 per month for every 2 years of applicable State service (maximum 42 years of service.)

**Leave Eligibility and Entitlements:** Employees who work on sponsored projects may be eligible to accrue vacation, sick leave, compensatory time as applicable, and all other forms of applicable paid and unpaid leave as allowed under University Policy Volume I, Section 1.4 Leave Administration. See University Policy 1.4.13, Vacation Leave, section 12, Vacation Leave for Personnel Paid from Sponsored Projects for information regarding responsibility for use and payment of vacation leave.

**Stipends:** Payment of fringe benefits is required only when an individual is paid a salary or wage. If an individual is paid a true stipend (i.e., a "gift" for which no work is required), then fringe benefits are not applicable. However, some agencies use the word "stipend" when work is actually being performed, therefore the use of the word "stipend" should not be automatically assumed to mean that fringe benefits do not apply. **TAXABLE STIPENDS (Job Code 1186) are payments for past, present, or future services performed for other employers and are subject to fringe benefits including FICA.** Contact the Payroll Office for assistance.

**Supplemental Compensation Policy:** Refer to University Policy No. 1.6.5. Supplemental Compensation, for information relevant to the compensation and benefits of regular faculty and staff when paid from sponsored project accounts.

Revised August 2011