

**Fiscal Year 2011**

Benefit Rates Effective December 31, 2010

UNM Code	Plan	Description	Employee Contribution	Employee Limit	Employer Contribution	Employer Limit
A10	N/A	Social Security Taxes (Maximum Salary \$106,800)	4.20%	\$ 4,485.60	6.20%	\$ 6,621.60
A11	N/A	Medicare Taxes (No Limit)	1.45%	No Limit	1.45%	No Limit
B11	1	Plan 1: Education Retirement on ERB Return to Work Retirees	-		20.30%	\$ 49,735.00
B11	2	Plan 2: Education Retirement on PERA Return to Work Retirees Hourly Rate >=\$9.58	-		10.90%	\$ 26,705.00
B11	3	Plan 3: Education Retirement on PERA Return to Work Retirees - Hourly Rate <\$9.58	-		12.40%	\$ 30,380.00
B13	1A	Plan 1A: Hired after 6/30/96 and Hourly Rate >=\$9.58	9.40%	\$ 23,030.00	10.90%	\$ 26,705.00
B13	1B	Plan 1B: Hired Before 7/1/96 and Hourly Rate >=\$9.58	9.40%	No Limit	10.90%	No Limit
B13	2A	Plan 2A: Hired after 6/30/96 and Hourly Rate <\$9.58	7.90%	\$ 19,355.00	12.40%	\$ 30,380.00
B16	1A	NM ARP - Hired After 6/30/96 (IRS Compensation Limit)	9.40%	\$ 23,030.00	7.90%	\$ 19,355.00
B16	1B	NM ARP - Hired Before 7/1/96 (Only 403b Limit)	9.40%	\$ 26,624.00	7.90%	\$ 22,376.00
B17	1A	NM ARP - Hired After 6/30/96 (IRS Compensation Limit)	9.40%	\$ 23,030.00	7.90%	\$ 19,355.00
B17	1B	NM ARP - Hired Before 7/1/96 (Only 403b Limit)	9.40%	\$ 26,624.00	7.90%	\$ 22,376.00
B18	1A	ERB Adm Fee - Hired After 6/30/96			3.00%	\$ 7,350.00
B18	1b	ERB Adm Fee - Hired Before 7/1/96			3.00%	\$ 8,497.00
H50/51		Unrestricted Other Combined Benefit Rate	-		3.60%	No Limit
H50/51		Restricted Other Combined Benefit Rate	-		3.09%	No Limit
H60		Non-hazardous Workers Compensation	-		0.24%	No Limit
H61		Hazardous Workers Compensation	-		4.07%	No Limit
H62		Quarterly Workers Compensation Tax	\$2.00		\$2.30	
H70		New Mexico Unemployment Compensation	-		0.60%	No Limit

**(1) Due to a variety of factors, elective benefits are not listed (i.e.. Health, life, etc follow link <http://hr.unm.edu/>). This worksheet is provided for information only.**