



LABOR RATES



GUIDELINES

ISSUED December 2025



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1. Introduction

These labor rate guidelines (“Guidelines”) and supporting templates were developed to aid in establishing labor rates in excess of the prevailing wage rate established by the Department of Labor Standards for use in change order pricing. The intent is to set labor rates with general contractors, construction managers, trade contractors, and sub-contractors (hereinafter “Contractors”) at the initiation of the contract prior to the performance of any change order work. Contractors will be required to complete the UMass Chan Medical School Labor Rate Breakdown calculation sheet upon award of the contract and as a condition of approval of any requested change order. These Guidelines address permissible labor rate costs in excess of the prevailing wage rates for various trades, work rules, burdens, prevailing wage, OT (1.5) and DT(2) and shift differential, insurance, unallowable burdens, and benefits.

To the extent that any provisions contained within these Guidelines are inconsistent with any pertinent or applicable collective bargaining agreement provisions, Contractor shall, prior to award of the contract, address said inconsistencies directly with the union and resolve such inconsistencies so that the Contractor is able to abide by and comply with these Guidelines for any change order work performed during the term of the contract.

2. Prevailing Wage

- 2.1. The prevailing wage rate schedule is obtained from the UMass Chan Medical School Executive Office and Workforce Development, Department of Labor Standards (DLS) and must be updated annually for contracts that span greater than one year. All Contractors are required to pay workers no less than the prevailing wage rate established by the DLS. For the purposes of these Guidelines, the term “First Shift straight time” shall refer to normal working hours; the term “Overtime (OT)” shall refer to work in excess of 8 hours per day or work occurring on a Saturday; and the term “Double Time (DT)” shall refer to work occurring on Sundays and holidays as defined in the applicable collective bargaining agreements (“Holidays”).
- 2.2. For the purposes of these Guidelines, the term “Second Shift straight time” shall refer to the total prevailing wage rate for an employee during industry standard second shift normal working hours. For the purposes of these Guidelines, “Third Shift straight time” shall refer to the total prevailing wage rate for an employee during industry standard third shift normal working hours.

3. Fringe Benefits

- 3.1. There shall be no increase in the cost of fringe benefits for 2nd shift, 3rd shift, Overtime or Double Time. With respect to work outside normal hours, the labor charges for such work shall consist of straight-time wages and burden, plus the appropriate overtime or shift premium, with no additional burden (e.g., fringe benefits) on the premium portion. Therefore, the fringe benefit amount is fixed at the straight time rate regardless of when the work is performed.
- 3.2. **Health & Welfare**—According to the Massachusetts Department of Labor Standards, fringe benefits include a Health & Welfare component. Therefore, if the employer provides health insurance (above and beyond what is included in the prevailing wage schedule) and that cost is included in the labor rate breakdown that amount is to be deducted from the fringe benefit total, resulting in a net 0 add/deduct.

3.3. **Pension/Annuity**—According to the Massachusetts Department of Labor Standards, fringe benefits include a Pension component. Therefore, if the employer provides a pension (above and beyond what is included in the prevailing wage schedule) and that cost is included in the labor rate breakdown that amount is to be deducted from the fringe benefit total, resulting in a net 0 add/deduct.

4. Labor Burden

4.1. **Overhead and Profit**—Overhead and Profit shall be allowed up to 15% of the prevailing wage rate.

4.2. **Labor Burden (CCIP)**—Reference Section 7: Changes in the Work, (General Conditions), Article 2.1(B). The total amount for labor burden for Contractor Controlled Insurance Program (CCIP) projects (Taxes and Insurances, Benefits and the 15% markup) shall not exceed forty (40) percent of the prevailing wage rate.

4.3. **Labor Burden (GLPD)**—Reference Section 7: Changes in the Work, (General Conditions), Article 2.1(B). The total amount for labor burden for GLPD projects (Taxes and Benefits and the 15% markup less the worker compensation rate) shall not exceed forty (40) percent of the prevailing wage rate.

4.4. **FICA**—Taxes under the Federal Insurance Contributions Act (FICA) are composed of the old-age, survivors and disability insurance taxes, known as Social Security taxes AND the hospital insurance tax, known as Medicare taxes. As of January 2025, the rate for Social Security is 6.2% for the employer on the first \$176,100, the rate for Medicare is 1.45% of all wages resulting in a total FICA rate of 7.65% up to \$176,100 and 1.45% thereafter. Please be advised that the rate changes annually. This is applied to the BASE wage only. Contractors can submit based on experience over the previous year as to how much social security tax they paid as a percentage of total payroll as any overpayments can be claimed as a credit by the employee.

- **FICA/Social Security:** To exceed \$176,100 per year or annual cap an employee must earn about \$84.66/hr. Since the base rate for most union construction labor classifications is less than \$84.66/hr, it is anticipated that a union contractor will pay the full 6.2% on all wages paid for field personnel for the entire year. However, since FICA is calculated against base plus fringes for non-union employees the total hourly compensation for many non-union labor classifications exceeds \$84.66/hr. As a result, the effective rate will decrease as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$100.00	<u>6.2%</u>	6.2%	6.2%	6.2%	5.249%
\$90.00	<u>6.2%</u>	6.2%	6.2%	6.2%	5.832%
\$80.00	<u>6.2%</u>	6.2%	6.2%	6.2%	6.2%

- **FICA/Medicare:** As indicated above, there is no range for this burden. The Contractor will pay the full 1.45% fixed rate on all wages paid for the entire year.
- **Additional Medicare Tax Withholding Rate:** Additional Medicare Tax applies to an individual's Medicare wages that exceed a threshold amount based on the taxpayer's filing status. Employers are responsible for withholding the 0.9% Additional Medicare Tax on an individual's wages paid in excess of \$200,000 in a calendar year, without regard to filing status. An employer is required to begin withholding Additional Medicare Tax in the pay period in which it pays wages in excess of \$200,000 to an employee and continues to withhold it each pay period until the end of the calendar year. There's no employer match for Additional Medicare Tax. For more information, see the Instructions for Form 8959 and Questions and Answers for the Additional Medicare Tax.

4.5. **FUTA**—The Federal Unemployment Tax Act (FUTA) rate is 6% on the first \$7,000 in wages paid. Once an employee earns \$7,000 from a Contractor the rate becomes 0%. The 6% rate is offset by the total State rate paid up to a maximum of 5.4% which results in a FUTA rate of 0.6%. If an employee works the entire year for a single Contractor, then the effective FUTA rate is \$0.02/hr (\$7,000 time 0.6% divided by 2080 hrs / year = \$0.02/hr). Note: at \$40.40/hr an employee will earn \$7,000 in one month. As a result, the Contractor will pay the full 0.6% the first month and nothing after that. An increase to the duration beyond the month to earn \$7,000 will result in a decreased effective rate as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.6%</u>	0.202%	0.101%	0.067%	0.05%
\$30.00	<u>0.6%</u>	0.269%	0.135%	0.09%	0.067%
\$20.00	<u>0.6%</u>	0.404%	0.202%	0.135%	0.101%

The Contractor could submit based on experience over the previous year as to how much FUTA it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere between 0.05% and 0.6%. This rate is applied against pay paid directly to the employee.

- **SUTA**—The State Unemployment Tax Act (SUTA) rate is between a minimum of 0.56% to a maximum of 18.55% (depending on the experience rating of the Contractor) on the first \$15,000 in wages paid. Once the employee earns \$15,000 from a Contractor (through either continuous or non-continuous/split employment) the Contractor's SUTA rate becomes 0%. So, if an employee works the entire year for a single Contractor (who has the worst experience rating) then the effective SUTA rate is \$1.34 / hour (\$15,000 times 18.55% divided by 2080 hrs/year = \$1.34/hr). Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, if the Contractor is paying the full 18.55% then 18.55% will be paid for the first two months and nothing after that. An increase to the duration beyond the month to earn \$15,000 will result in a decreased effective rate as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>18.55%</u>	13.377%	6.689%	4.459%	3.344%
\$30.00	<u>18.55%</u>	17.837%	8.918%	5.946%	4.459%
\$20.00	<u>18.55%</u>	18.550%	13.377%	8.918%	6.689%

A Contractor with the best experience factor of 0.56% will pay the following:

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.560%</u>	0.404%	0.202%	0.135%	0.101%
\$30.00	<u>0.560%</u>	0.538%	0.269%	0.179%	0.135%
\$20.00	<u>0.560%</u>	0.560%	0.404%	0.269%	0.202%

The Contractor could submit based on experience over the previous year as to how much SUTA it paid as a percentage of total payroll. Depending on the hourly rates above this % should fall somewhere in between 0.101% and 18.55%. This rate is applied against pay paid directly to the employee.

4.6. COVID-19 Recovery Assessment—The taxable wage base is \$15,000 per employee. Contributions are calculated by multiplying the COVID-19 Assessment rate and the employer's quarterly taxable wages. The COVID-19 Recovery Assessment rate is between a minimum of 0.210% to a maximum of 3.200% (depending on the experience rating of the Contractor) on the first \$15,000 in wages paid. Once the employee earns \$15,000 from a Contractor (through either continuous or non-continuous/split employment) the Contractor's COVID-19 Recovery Assessment rate becomes 0%. So, if an employee works the entire year for a single Contractor (who has the worst experience rating) then the effective COVID-19 Recovery Assessment Rate is \$0.23 / hour (\$15,000 times 3.2% divided by 2080 hrs/year = \$0.23/hr). Note: at \$43.25/hr an employee will have earned \$15,000 in the two months.

As a result, if the Contractor is paying the full 3.2% then 3.2% will be paid for two month and nothing after that. An increase to the duration beyond the month to earn \$15,000 will result in a decreased effective rate as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>3.200%</u>	2.308%	1.154%	0.769%	0.577%
\$30.00	<u>3.200%</u>	3.077%	1.538%	1.026%	0.769%
\$20.00	<u>3.200%</u>	3.200%	2.308%	1.538%	1.154%

A Contractor with the best experience factor of 0.210% will pay the following:

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.210%</u>	0.151%	0.076%	0.050%	0.038%
\$30.00	<u>0.210%</u>	0.202%	0.101%	0.067%	0.050%
\$20.00	<u>0.210%</u>	<u>0.210%</u>	0.151%	0.101%	0.076%

4.7. **MA Workforce Training Fund**—In addition to SUTA, each Contractor is required to pay a flat rate of 0.056% on the first \$15,000 in wages paid as a Workforce Training Contribution. Similar to SUTA, if an employee works the entire year for a single Contractor, then the effective Workforce Training rate is \$0.004 / hour (\$15,000 times 0.056% divided by 2080 hrs/year = \$0.004/hr). This rate is applied against pay paid directly to the employee. Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, the Contractor will pay the full 0.056% for the first two months and nothing after that. An increase to the duration beyond the month to earn \$15,000 will result in a decreased effective rate as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.056%</u>	0.04%	0.02%	0.013%	0.010%
\$30.00	<u>0.056%</u>	0.054%	0.027%	0.018%	0.013%
\$20.00	<u>0.056%</u>	0.056%	0.040%	0.027%	0.020%

The Contractor could submit based on experience over the previous year as to how much MA Workforce Training Fund it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between to 0.010% and 0.056%. This rate is applied against pay paid directly to the employee.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$100.00	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	0.36%
\$90.00	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	0.40%
\$80.00	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	<u>0.42%</u>	0.42%

4.8. **MA Employer Medical Assistance Contribution (EMAC)**—MGL Chapter 149 Section 189 requires every Contractor with 6 or more employees to pay EMAC. Similar to SUTA, the payment is against the 1st \$15,000 earned per year per employee. The rate paid depends on how long the Contractor has been in business. For new business (years 1, 2 & 3) the Contractor is exempt and does not pay EMAC. Contractors in their 4th year will pay an EMAC rate of 0.12%. Contractors in their 5th year will pay an EMAC rate of 0.24%. Contractors in their 6th or greater

year will pay an EMAC rate of 0.34%. Because this is limited to the 1st \$15,000 of pay earned, the effective rate for an employee who works the entire year will be:

Year in Business	Effective Hourly Rate	Calculation
1 through 3	0	
4	\$0.0087	$\$15,000 \times 0.0012 / 2080 = \$0.0087/\text{hr}$
5	\$0.017	$\$15,000 \times 0.0024 / 2080 = \$0.0173/\text{hr}$
6 +	\$0.025	$\$15,000 \times 0.0034 / 2080 = \$0.0245/\text{hr}$

As indicated above, similar to SUTA and the MA Workforce Training Fund, payment for EMAC is only applied against the first \$15,000 earned. Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, a Contractor (who has been in business over 6 years) will pay the full 0.34% for the first two months and nothing after that. This results in a decreased effective rate as shown in the table below (Note: this table is for a Contractor who has been in business greater than 6 years. The rates in this table will decrease for Contractors who have been in business less than 6 years).

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
\$40.00	0.34%	0.245%	0.123%	0.082%	0.061%
\$30.00	0.34%	0.327%	0.163%	0.109%	0.082%
\$20.00	0.34%	0.34%	0.245%	0.163%	0.123%

4.9. The Contractor could submit based on experience over the previous year as to how much EMAC it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between 0.061% and 0.34%. This rate is applied against pay paid directly to the employee. Sick Time - MGL ch. 149 section 148C requires Contractors that maintain an average of 11 or more employees per the preceding benefit year provide each employee 1 hour of sick time for every 30 hours worked to a max of 40 hrs. per year. Basically, an employee is only earning sick time on the first 1200 hours of work. As such if an employee works the entire year (2,080 hours) and uses the 40 hours of sick time earned then the effective rate would be $40/2040 = 1.96\%$. However, if the employee only works 1,200 hours, then this rate would be $40/1200 = 3.33\%$. So, one could collect 3.33% on the first 1200 hours worked or 1.96% on every hour worked up to 2040 hours. Because the benefit is limited to the first 1,200 hours of work, any hour worked greater than 1,200 results in a decreased effective rate as shown in the table below.

Hourly Pay Rate Months Worked	1 month	3 months	6 months	9 months	12 months
	3.33%	3.33%	3.33%	2.564%	1.923%

An easier method might be to request that the Contractor provide its actual experience factor for the previous year, e.g., it could look at its total labor for the year and compare that to what it actually withheld for sick time. This % should fall somewhere in between 1.923% and 3.33%. This rate is applied to base wage rate plus fringe benefits.

5. Insurances

5.1. **Umbrella Insurance**—Section 14 (General Conditions), Article 7, requires the Contractor shall provide umbrella coverage in a form at least as broad as primary coverages required by subparagraphs 2, 3 and 5 of this Article in the following amount unless a higher amount is specified in Exhibit A to the Contract, in which case the Contractor shall provide the higher amount, with a minimum being \$2,000,000 on each project. The Contractor must provide documentation showing what its cost is for this insurance.

5.2. **Worker Compensation (Worker's Comp)**—Section 14 (General Conditions), Article 5, requires the Contractor shall provide the following coverage in accordance with M.G.L. c.149, § 34A and c. 152, as amended, unless a higher coverage is specified in Exhibit A to the Contract, in which case the Contractor shall provide the higher coverage, with minimum coverage being \$500,000. Typically, if a CCIP is in place Worker's Comp is covered under the CCIP. If there is no CCIP or the Contractor states that Worker's Comp is not included in CCIP the Contractor will need to provide documentation to demonstrate this. Additionally, the Contractor needs to document what its rate is. This is applied against base labor rate only (not base rate plus fringes).

6. Not Allowed/Excluded/Not included in Labor Rates

6.1. The list below provides a list of items that Contractors occasionally attempt to include in their labor rate and may not be all-encompassing. Any items that are not listed below will be reviewed by the UMass Chan staff on a case-by-case basis. As indicated, some of these items are not allowable and some are reimbursable. However, if non-reimbursable they are not permitted to be included as part of the labor rate.

Bond—General Conditions Section 16 requires the contractor to provide performance and payment bonds to the Awarding Authority in the amount of the contract price. The bond premium will be reimbursed based on actual costs submitted in a change order.

Cell Phone—Not reimbursable

Clean Up—Per General Conditions Section 7 Article 2: No allowance shall be made for site cleanup without an approved time extension.

Consumables/Incidentals—Per General Conditions Section 7 Article 2: No allowance shall be made for general superintendence and the use of small tools, incidental items, consumables and manual equipment.

Dues—Dues will not be paid as part of the Fringe Benefits.

Employee Bonuses/Wage Incentives—No allowance shall be made for employee bonuses or incentives.

Holidays/Vacation—Holiday and Vacation will not be paid as part of the Fringe Benefits. However, there may be exceptions (e.g. Union Agreements). Therefore, UMass Chan shall, at its discretion, determine the viability of reimbursement on a case-by-case basis.

Sick Days—Sick days are covered as part of the Employer Medical Assistance Contribution and no additional benefits will be reimbursed as part of the Labor Rates. Therefore, if the employer provides sick days above and beyond what is included in the prevailing wage schedule (e.g. Union Agreements). The School shall, at its discretion, determine the viability of reimbursement on a case-by-case basis. The School shall, at its discretion, determine the viability of reimbursement on a case-by-case basis. The cost included in the labor rate breakdown should be deducted from the fringe benefit total, resulting in a net 0 add/deduct.

Safety/PPE/Safety Supplies/Training—The School shall, at its discretion, determine the viability of reimbursement on a case-by-case basis.

Small Tools—Per General Conditions Section 7 Article 2: No allowance shall be made for general superintendence and the use of small tools, incidental items, consumables, and manual equipment

Travel—Travel shall not be reimbursed as part of the labor rate unless specifically stated in a Union agreement.

Political Contributions—Not reimbursable.

7. UMass Chan Medical School Labor Rate Breakdown Calculation Sheet and Instructions

The following template must be filled out as per the instructions below and certified by the Contractor and submitted for approval upon award of the contract and prior to the approval of any change order work. This template is available electronically upon request.

HEADER *In preparing this UMass Chan Medical School Labor Rate Breakdown sheet, the Contractor certifies that it has reviewed the UMass Chan Medical School Labor Rate Guidelines and prepared this sheet in accordance therewith.*

Contractor Name	
Years in Business (#)	
Labor Classification (ex. Carpenter JM)	
Union Affiliation (ex. Local #)	
Enrolled in CCIP - (Y/N)	
Subcontractor Start Date (MM/DD/YYYY)	
Subcontractor End Date (MM/DD/YYYY)	
Labor Rate Effective Until (MM/DD/YYYY)	

Labor Rate Expired

Summary -- Labor Rates					
	ST	OT	DT	OTSD	DTSD
1st Shift:	\$ -	\$ -	\$ -	\$ -	\$ -
2nd Shift:	\$ -	\$ -	\$ -	\$ -	\$ -
3rd Shift:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Labor Rate to Prevailing Wage Ratio (NTE 40.00%)					0.00%

DETAIL

Description	Base Rate	1st Shift		2nd Shift		3rd Shift	
		ST	OT	ST	OT	ST	OT
Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health and Welfare							
Pension							
Annuity							
Supplemental Unemployment							
Total Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Prevailing Wage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overhead & Profit	15.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits (Union and Non-Union) - Provide itemized list of benefits. If Union Affiliated, provide Union Agreements as part of your labor rate submission.

Optional Benefit #	% or \$								
Optional Benefit #1		\$ -							
Optional Benefit #2		\$ -							
Optional Benefit #3		\$ -							
Optional Benefit #4		\$ -							
Optional Benefit #5		\$ -							
Optional Benefit #6		\$ -							
Optional Benefit #7		\$ -							
Optional Benefit #8		\$ -							
Optional Benefit #9		\$ -							
Optional Benefit #10		\$ -							
Optional Benefit #11		\$ -							
Optional Benefit #12		\$ -							
Optional Benefit #13		\$ -							
Optional Benefit #14		\$ -							
Optional Benefit #15		\$ -							
Optional Benefit #16		\$ -							
Optional Benefit #17		\$ -							
Optional Benefit #18		\$ -							
Optional Benefit #19		\$ -							
Optional Benefit #20		\$ -							
Total Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payroll Taxes - To Be Applied on Base Rate

FICA/Social Security									
FICA / Medicare									
FUTA									
SUTA									
COVID-19 Recovery									
MA Workforce Training Fund									
MA Paid Family and Medical Leave (PFML)									
MA Sick Leave									
MA Employer Medical Assistance Contribution (EMAC)									
Total Payroll Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Insurance

	% or \$								
Health Insurance Provided (Other)	0.000%	\$ -							
Umbrella	0.000%	\$ -							
General Liability	0.000%	\$ -							
Worker's Comp	0.000%	\$ -							
Total Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Burden	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Labor Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payroll Taxes Burden Calculation

Months worked		
Hours worked (assume straight time no OT, vacation or holiday pay)		
Year to date earnings		

Description	Contractor	range (%)
FICA/Social Security (note: formula has a max at 6.2% set)		0 - 6.2%
FICA / Medicare (fixed rate no matter how much the employee earns)	1.450%	1.45%
FUTA (note: formula has a max at 0.6% set)		0 - 0.6%
SUTA (note: formula has a max set at maximum 18.55%)		0.56 - 18.55%
COVID-19 Recovery (note: formula has been set at maximum 3.2%)		.210-3.200%
MA Workforce Training Fund (note: formula has a max at 0.056%)		0 - 0.056%
MA Paid Family and Medical Leave (PFML)	0.420%	0.420%
MA Sick Leave (formula set so employee earns 1 hr sick time per 30 hrs worked to a max of 40 hrs)	3.333%	1.96 - 3.33%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.34% - for 6 years or greater in business	0.340%	0.0 - 0.34%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.24% - for 5 years in business	0.240%	0.0 - 0.24%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.12% - for 4 years in business	0.120%	0.0 - 0.12%

UMass Chan Medical School Labor Rate Breakdown -- Instructions

9/24/2025



INSTRUCTIONS	
Step 1	On the "Workforce Classification Rates" tab populate the header section. Fill in ALL yellow fields (referenced to the right).
Step 2	Please fill ALL yellow fields for 'Base Rate'. Please don't fill in 2nd or 3rd shift rate if not applicable
Step 3	Please fill in Fringe Benefits section. Populate ALL yellow fields
Step 4	Please fill in 'Union/Non-union Benefits' Section. Populate yellow fields with ALL appropriate/applicable benefits
Step 5	For 'Union/Non-union Benefits', please put fixed \$ amount in yellow field, OR a percentage if applicable (PLEASE DO NOT DO BOTH)
Step 6	Under 'BURDEN CALCULATION' Please populate ALL yellow fields with appropriate percentages conforming to the ranges provided
Step 7	Under 'Insurances' please populate ALL yellow fields. If you use applied percentages, please input the percentage. If instead you use amounts, please indicate the dollar amount in the yellow field, and don't fill in a percentage
Step 8	For 'Insurances', please put fixed \$ amount in yellow field, OR a percentage if applicable (PLEASE DO NOT DO BOTH)
Step 9	For additional worker classifications, copy the 'RATE' tab and repeat above steps

All blue fields are editable. Use percentage where needed, otherwise use fixed \$ values.

Any fields that show up in red exceed what is allowed by UMass Chan Medical School per Division I

In preparing this UMass Chan Medical School Labor Rate Breakdown sheet, the Contractor certifies that it has reviewed the School's Labor Rate Guidelines and prepared the sheet in accordance therewith.

By: _____

Date: _____