



Fringe Benefit Rate Calculation for FY 2024-2025

		FY 2025							
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Add Comp	External Adjunct PT
511000	Retirement - State	3.0%							3.0%
511100-511299	Retirement - Teachers	21.8%							21.8%
512000-513099	FICA	1.6%	4.1%	7.6%	0.0%	3.8%	3.7%	1.5%	1.6%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	12.8%	10.0%				5.0%		
501700-502710	Terminal Leave	1.1%							
532402	Worker's Compensation	0.7%	0.6%	0.9%	0.6%	0.6%	0.3%		0.7%
Total Fringe Benefit Rates		41.0%	14.7%	8.5%	0.6%	4.4%	9.0%	1.5%	27.0%

**Fringe Benefit Rate Calculation
Faculty and Staff Rate (Historical Rates)**

Account	Fringe Benefits	2017-18 Percentage	2018-19 Percentage	2019-20 Percentage	2020-21 Percentage	2021-22 Percentage	2022-23 Percentage	2023-24 Percentage	2024-25 Percentage
511000	Retirement - State	5.1%	4.6%	4.6%	4.2%	3.9%	3.5%	3.0%	3.0%
511100-511299	Retirement - Teachers	24.5%	23.1%	22.9%	23.4%	23.4%	21.9%	21.8%	21.8%
512000-513099	FICA	1.5%	1.4%	1.4%	1.4%	1.5%	1.4%	1.6%	1.6%
511600	Deferred Compensation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514000	Unemployment	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515000	Group Health Insurance	11.6%	11.9%	12.5%	15.2%	15.4%	12.5%	12.8%	12.8%
501700-502710	Terminal Leave	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%
532402	Worker's Compensation	1.2%	0.9%	0.6%	0.7%	0.8%	0.7%	0.7%	0.7%
Total Fringe Benefit Rates		45.0%	43.0%	43.0%	46.0%	46.0%	41.0%	41.0%	41.0%