



Fringe Benefit Rate Calculation for FY 2026-2027

(Rates outlined below are pending approval by DHHS, Cost Allocation Services)

		FY 2027							
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	2.7%							2.7%
511100-511299	Retirement - Teachers	15.7%							15.7%
512000-513099	FICA	1.3%	3.9%	2.0%	0.0%	3.3%	3.9%	1.5%	1.3%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.2%			0.0%		
515000	Group Health Insurance	13.0%	9.9%		15.4%		11.5%		
501700-502710	Terminal Leave	1.8%							
532402	Worker's Compensation	0.5%	0.6%	6.2%	0.6%	0.6%	0.6%		0.5%
Total Fringe Benefit Rates		35.0%	14.4%	8.4%	16.0%	3.9%	16.0%	1.5%	20.2%

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

Account	Fringe Benefits	2019-20 Percentage	2020-21 Percentage	2021-22 Percentage	2022-23 Percentage	2023-24 Percentage	2024-25 Percentage	2025-26 Percentage	2026-27 Percentage
511000	Retirement - State	4.6%	4.2%	3.9%	3.5%	3.0%	3.0%	2.8%	2.7%
511100-511299	Retirement - Teachers	22.9%	23.4%	23.4%	21.9%	21.8%	21.8%	18.3%	15.7%
512000-513099	FICA	1.4%	1.4%	1.5%	1.4%	1.6%	1.6%	1.4%	1.3%
511600	Deferred Compensation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514000	Unemployment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515000	Group Health Insurance	12.5%	15.2%	15.4%	12.5%	12.8%	12.8%	13.9%	13.0%
501700-502710	Terminal Leave	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.8%
532402	Worker's Compensation	0.6%	0.7%	0.8%	0.7%	0.7%	0.7%	0.6%	0.5%
Total Fringe Benefit Rates		43.0%	46.0%	46.0%	41.0%	41.0%	41.0%	38.0%	35.0%