



**Fringe Benefit Rate Calculation for FY 2025-2026**

		FY 2026							
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	2.8%							2.8%
511100-511299	Retirement - Teachers	18.3%							18.3%
512000-513099	FICA	1.4%	4.1%	7.6%	0.0%	3.6%	3.7%	1.6%	1.4%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	13.9%	9.9%				10.6%		
501700-502710	Terminal Leave	1.0%							
532402	Worker's Compensation	0.6%	0.6%	1.1%	0.6%	0.6%	0.7%		0.6%
<b>Total Fringe Benefit Rates</b>		<b>38.0%</b>	<b>14.6%</b>	<b>8.7%</b>	<b>0.6%</b>	<b>4.2%</b>	<b>15.0%</b>	<b>1.6%</b>	<b>23.1%</b>

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

Account	Fringe Benefits	2018-19 Percentage	2019-20 Percentage	2020-21 Percentage	2021-22 Percentage	2022-23 Percentage	2023-24 Percentage	2024-25 Percentage	2025-26 Percentage
511000	Retirement - State	4.6%	4.6%	4.2%	3.9%	3.5%	3.0%	3.0%	2.8%
511100-511299	Retirement - Teachers	23.1%	22.9%	23.4%	23.4%	21.9%	21.8%	21.8%	18.3%
512000-513099	FICA	1.4%	1.4%	1.4%	1.5%	1.4%	1.6%	1.6%	1.4%
511600	Deferred Compensation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
514000	Unemployment	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515000	Group Health Insurance	11.9%	12.5%	15.2%	15.4%	12.5%	12.8%	12.8%	13.9%
501700-502710	Terminal Leave	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%
532402	Worker's Compensation	0.9%	0.6%	0.7%	0.8%	0.7%	0.7%	0.7%	0.6%
<b>Total Fringe Benefit Rates</b>		<b>43.0%</b>	<b>43.0%</b>	<b>46.0%</b>	<b>46.0%</b>	<b>41.0%</b>	<b>41.0%</b>	<b>41.0%</b>	<b>38.0%</b>