



Fringe Benefit Rate Calculation for FY 2022-2023

FY 2023									
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	3.5%							3.5%
511100-511299	Retirement - Teachers	21.9%							21.9%
512000-513099	FICA	1.4%	3.7%	7.6%	0.1%	4.5%	4.8%	1.4%	1.4%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	12.5%	9.5%				13.7%		
501700-502710	Terminal Leave	1.0%							
532402	Worker's Compensation	0.7%	0.7%	0.9%	0.7%	0.7%	0.7%		0.7%
Total Fringe Benefit Rates		41.0%	13.9%	8.5%	0.8%	5.2%	19.2%	1.4%	27.5%

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

Account	Fringe Benefits	2015-16 Percentage	2016-17 Percentage	2017-18 Percentage	2018-19 Percentage	2019-20 Percentage	2020-21 Percentage	2021-22 Percentage	2022-23 Percentage
511000	Retirement - State	5.1%	5.1%	5.1%	4.6%	4.6%	4.2%	3.9%	3.5%
511100-511299	Retirement - Teachers	22.5%	24.2%	24.5%	23.1%	22.9%	23.4%	23.4%	21.9%
512000-513099	FICA	1.4%	1.5%	1.5%	1.4%	1.4%	1.4%	1.5%	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%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
515000	Group Health Insurance	11.1%	13.0%	11.6%	11.9%	12.5%	15.2%	15.4%	12.5%
501700-502710	Terminal Leave	0.9%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%
532402	Worker's Compensation	0.8%	1.1%	1.2%	0.9%	0.6%	0.7%	0.8%	0.7%
Total Fringe Benefit Rates		42.0%	46.0%	45.0%	43.0%	43.0%	46.0%	46.0%	41.0%