Fringe Benefits Rates By Account - Fiscal Year 2027

Effective 7/1/2026

Account	Account Description	Unrestricted and Reserve Fund 11 & 14	Non-Sponsored Restricted Gifts and Endowment Fund 15 & 16	Sponsored Federal Fund 13 & 91	Sponsored Non-Federal Fund 13 & 91
500011	Faculty	36.8%	29.5%	29.5%	29.5%
500013	Research Faculty FT	36.8%	29.5%	29.5%	29.5%
500214	PT Faculty-Union(Standard Benefits)	36.8%	29.5%	29.5%	29.5%
503257	Graduate Assist Research Exempt	21.7%	55.0%	10.8%	55.0%
503259	Graduate Assistants	21.7%	55.0%	10.8%	55.0%
504256	Graduate Assistants-NonExempt	21.7%	55.0%	10.8%	55.0%
504257	Graduate Assist Research Non-Exempt	21.7%	55.0%	10.8%	55.0%
511005	Academic Administrator-Faculty	36.8%	29.5%	29.5%	29.5%
512002	Exec Administrator-NonFaculty	36.8%	29.5%	29.5%	29.5%
513001	Post Doctoral Scholar	36.8%	29.5%	29.5%	29.5%
513002	Reseacrh Associate FT	36.8%	29.5%	29.5%	29.5%
513005	Senior Research Associate	36.8%	29.5%	29.5%	29.5%
513021	Exempt Staff	36.8%	29.5%	29.5%	29.5%
513044	Exempt Coaching Staff	36.8%	29.5%	29.5%	29.5%
514072	NonExempt Staff	36.8%	29.5%	29.5%	29.5%
515065	NonExempt Staff - Union Parking	36.8%	29.5%	29.5%	29.5%
515073	NonExempt Staff - Union	36.8%	29.5%	29.5%	29.5%
520010	Research Faculty PT	7.65%	7.9%	7.9%	7.9%
520014	PT Faculty	7.65%	7.9%	7.9%	7.9%
520514	PT Faculty-Union(Modified Benefits)	14.1%	12.8%	12.8%	12.8%
530011	Faculty - Summer	24.9%	15.8%	15.8%	15.8%
535073	NonExmpt Staff – Union-Summer	24.9%	15.8%	15.8%	15.8%
536259	Grad Assistant - Summer	24.9%	55.0%	0.0%	55.0%
536278	GA - Summer-FICA Taxable	24.9%	55.0%	7.9%	55.0%
543021	Casual / Temporary Exempt	7.65%	7.9%	7.9%	7.9%
543257	Casual GradAssist Res Non-Elig	7.65%	0.0%	0.0%	0.0%
543259	Casual Graduate Assistants	7.65%	0.0%	0.0%	0.0%
544044	Casual Coaching Staff	7.65%	7.9%	7.9%	7.9%
544073	Casual / Temporary NonExempt	7.65%	7.9%	7.9%	7.9%
544074	Research Associate-PT	7.65%	7.9%	7.9%	7.9%
544080	Overtime	7.65%	7.9%	7.9%	7.9%
549976	Students - Non-FWS	7.65%	0.0%	0.0%	0.0%
549978	Students -Non FWS-FICA Taxable	7.65%	7.9%	7.9%	7.9%
549979	Extra Service / Overload	7.65%	7.9%	7.9%	7.9%
549986	Students - FWS 100%	7.65%	0.0%	0.0%	0.0%
549987	Students - FWS 100%-FICA Taxable	7.65%	7.9%	7.9%	7.9%
549988	Students - FWS 60%/40%	7.65%	0.0%	0.0%	0.0%
549989	Students - FWS 60%/40%-FICA Taxable	7.65%	7.9%	7.9%	7.9%
549990	Taxable Moving Expenses	7.65%	7.9%	7.9%	7.9%
549991	Taxable Dues / Memberships	7.65%	7.9%	N/A	N/A
549992	Award / Bonus	7.65%	7.9%	7.9%	7.9%
549993	Taxable Travel / Lodging	7.65%	7.9%	N/A	N/A
549998	Employee Benefits-Other Wages	7.65%	7.9%	7.9%	7.9%
549999	Disability/Salary Continuation	7.65%	7.9%	N/A	N/A

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