



UNIVERSITY BUDGET OFFICE

FY27 Fringe Benefit Rates

This document outlines the fringe benefit rates for fiscal year 2026-27. These rates will be calculated in budget construction for each object code listed and for actuals throughout the fiscal year.

Many of the FY27 fringe benefit rates are lower than the FY26 rates. These decreases are likely temporary, and we expect rates to increase beyond FY26 levels in FY28. Because of this, campuses and units are asked not to reallocate the savings from FY27 toward salary increases or other base funded expenses so the increase in FY28 is achievable.



UNIVERSITY BUDGET OFFICE

FY27 Benefit Rates

Employee Category	Object Code(s)	Group Insurance Benefits (5625)	FICA (5760)	Retirement (5772) (5773)	Terminal Pay (5774)	Total Rate
ACADEMIC:						
Exempt	2000, 2005, 2008, 2280, 2288	17.17%	7.15%	8.82%		33.14%
Retirement Ineligible (Summer)	2010	17.17%	7.15%			24.32%
Overload	2170		7.15%			7.15%
Admin. Supplement	2200		7.15%			7.15%
Residents	2290		7.15%			7.15%
OTHER ACADEMIC:						
Non-Student	2300-2310, 2333-34, 2342-44, 2362-64, 2392-94		7.15%			7.15%
Student	2331-32, 2340-41, 2350-61, 2370-91					0.0%
PROFESSIONAL:						
Exempt	2400, 2405, 2408	17.17%	7.15%	8.82%	1.28%	34.42%
Non-Exempt	2480, 2488	17.17%	7.15%	8.82%	1.28%	34.42%
Overload	2420, 2428		7.15%			7.15%
NON-EXEMPT STAFF:						
PERF & Retirement Savings Eligible	2500, 2504	17.17%	7.15%	12.13%	0.84%	37.29%
TEMPORARY:						
Temporary Regular - HRR	3000, 3150		7.15%			7.15%
Temp w/Retirement Overtime Hours	3250		7.15%			7.15%
Temporary w/Retirement - HRP	3050		7.15%		12.13%	19.28%
Non-Exempt Staff Premium Hours	3100		7.15%		12.13%	19.28%
Non-Exempt Staff Overtime	3200		7.15%		12.13%	19.28%
Salaried Overtime Hours - .50 rate	3205		7.15%		12.13%	19.28%
Non-Eligible Overtime Hours	3210		7.15%		12.13%	19.28%
Student Work Study	3950-51, 3300-01, 3390-91, 3400-01, 3800-01, 3850-51, 3940-41, 3960-61, 3970-71					0.00%
Non-Student Work Study	3302-04, 3392-94, 3402-04, 3802-04, 3852-54, 3942-44, 3952-54, 3962-64, 3972-74		7.15%			7.15%
Temporary Student - HRR	3500					0.00%
Student Premium/Overtime	3600, 3700					0.00%
Supplemental Pay	4580, 4588		7.15%			7.15%
Digital Voice - DVA	4586					0.00%
Foreign Honorarium	4581					0.00%
Retired	4582					0.00%
Supplemental/additional						
Student pay	4590 through 5821					0.00%