

Fringe Benefit Rates

	Apply to Accounts	FY25	FY26	FY27+ Proposed	Costs Recorded In Account
Faculty	1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.	28.5%	29.3% (To PP26-17) 27.6% (PP26-18+)	27.3%	2790 – Fringe rate Faculty
Staff	1013 – Exempt staff 1014 – Non-exempt staff 2194 – Non-exempt GED Program	39.1%	38.4% (To 26-17) 36.7% (PP26-18+)	35.4%	2791 – Fringe rate Staff
Legislated Benefit	2071 – Faculty 2072 – Exempt staff (C1) 2073 – Non-exempt staff (C1) 2080 – Summer salaries 2085 – Supplemental Pay 2110 – Overtime 2120 – Shift differential 2130 – On call pay 2140 – Bonus Payments 2074 – College Work study (summer) 2075 – Students (other than CWS) (summer) 2090 – Contractual employee (C2) (Until FY15)	8.2%	8.2%	8.2%	2793 – Fringe rate Legislated Benefit
Limited Benefit	1021 – Post Docs/Fellows 2090 – Contractual Employee (C2) (FY16+)	19.4%	20.5%	21.4%	2792 – Fringe rate Limited Benefit
Students	1020 – Graduate Assistants 2074 – College Work study 2075 – Students (other than CWS)	0%	0%	0%	N/A
Other	2196 – Accrued Leave Payout	0%	0%	0%	N/A