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Date: June 30, 2025

From: Erin McGuinness  
AVP, Total Rewards

Subject: **Benefits Charge Back (Fringe) Rates for Fiscal Year 2026 (July 1, 2025 – June 30, 2026)**

The below benefit charge back (fringe) rates are in effect for fiscal year 2026 and are broken down by the following deduction types:

Benefits Category	FT	PT	Student
FICA	7.22%	7.65%	0.00%
Retirement	5.55%	0.00%	0.00%
Group Life, STD, LTD, Other	2.32%	0.00%	0.00%
Unemployment/Worker's Comp	0.34%	0.34%	0.34%
Dental/Medical	16.50%	0.00%	0.00%
Post retirement expenses	0.00%	0.00%	0.00%
Tuition remission	5.79%	5.79%	0.00%
<b>Total Benefits Fringe Rate</b>	<b>37.71%</b>	<b>13.77%</b>	<b>0.34%</b>

Full-Time Faculty Summer Rate for Stipends: 7.99%