

## Fiscal Year 2025 & 2026 - Fringe Benefit Rates

\*Institutional rates are remaining the same for FY2026.

\*\*Grant rates for FY2026 will also remain the same until further notice.

Job Family Group/Job Family/Earning	%Fringe Rate	
	University Rate	Grant Rate
Faculty	31.00%	28.10%
Summer 1st Class	31.00%	28.10%
Summer Pay - Administration	31.00%	28.10%
Summer Pay - Research	31.00%	28.10%
Summer Pay - Service	31.00%	28.10%
Summer Pay - Teaching	31.00%	28.10%
2nd Summer	7.65%	4.50%
Research Assignment	7.65%	4.50%
Summer Overload - Administration	7.65%	4.50%
Summer Overload - Research	7.65%	4.50%
Summer Overload - Service	7.65%	4.50%
Summer Overload - Teaching	7.65%	4.50%
Summer Pay - Research II	7.65%	4.50%
Faculty Overload	7.65%	4.50%
Faculty Overload - Administration	7.65%	4.50%
Faculty Overload - Research	7.65%	4.50%
Faculty Overload - Service	7.65%	4.50%
Faculty Overload - Teaching	7.65%	4.50%
FPP - Faculty	20.00%	
AMP	39.00%	32.60%
SP	53.00%	39.60%
Post-doctoral	31.00%	28.10%
OPS		
Students	0.00%	0.00%
Adjuncts	1.45%	1.30%
Other Fica Alternative	1.45%	1.30%
College of Medicine - Preceptor Pay	7.65%	4.50%
College of Medicine - Residents	7.65%	4.50%
Other OPS Assignment with Faculty/AMP/SP Position	7.65%	4.50%
Fringe Rates Based on One Time Payments	OTP Fringe %	
Additional Assignment	7.65%	
Annual Leave Payout	15.00%	
Award Payment	7.65%	
Bonus	7.65%	
Faculty Recognition Award	7.65%	
Non-cash Taxable Fringe	7.65%	
Overtime Comp Payout	15.00%	
Performance Payment	7.65%	
Relocation Payment	7.65%	
Research Participant Payment	7.65%	
Sick Leave Payout	7.65%	
Special Comp Payout	15.00%	
Stipend	7.65%	
University Merit Payment	7.65%	
OTP- Voluntary Retirement Incentive Program	7.65%	
*All OTPs made to Adjuncts or other FICA Alternative	1.45%	
*All OTPs made to students	0.00%	