



UNIVERSITY OF CINCINNATI
Fringe Benefit Rate Components

	FY 2018					FY 2019					FY 2020						
	Faculty	Exempt	Non-Exempt	Part-Time	Student	Faculty	UC Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	UC Exempt	DC Exempt	Non-Exempt	Part-Time	Student
Retirement:	14.42%	15.06%	14.94%	13.90%	7.40%	14.74%	16.23%	14.04%	15.82%	15.75%	7.00%	16.67%	16.67%	14.44%	16.17%	16.34%	7.50%
Health:	12.04%	15.44%	23.02%	7.15%	0.00%	12.69%	17.15%	19.99%	25.12%	8.35%	0.00%	17.61%	19.99%	20.56%	25.68%	8.66%	0.00%
University Sponsored:	1.62%	2.87%	3.46%	2.29%	0.00%	1.74%	3.25%	1.01%	3.83%	2.73%	0.00%	3.34%	3.34%	1.04%	3.91%	2.83%	0.00%
Insurance And Other:	0.12%	0.33%	0.39%	0.06%	0.00%	0.13%	0.37%	0.25%	0.43%	0.07%	0.00%	0.38%	0.38%	0.26%	0.44%	0.07%	0.00%
Total Federal Rate	28.20%	33.70%	41.80%	23.40%	7.40%	29.30%	37.00%	35.30%	45.20%	26.90%	7.00%	30.30%	38.00%	36.30%	46.20%	27.90%	7.50%
Dependent Tuition Remission	2.00%	2.70%	2.80%	0.20%	0.00%	1.80%	2.70%	2.70%	2.70%	0.30%	0.00%	1.80%	2.70%	2.70%	2.70%	0.30%	0.00%
Total Non-Federal Rate	30.20%	36.40%	44.60%	23.60%	7.40%	31.10%	39.70%	38.00%	47.90%	27.20%	7.00%	32.10%	40.70%	39.00%	48.90%	28.20%	7.50%
	FY 2018					FY 2019					FY 2020						
	Faculty	Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student
Retirements																	
STRS	7.02%	0.43%	0.05%	0.05%	0.00%	7.17%	0.46%	5.00%	0.05%	0.05%	0.00%	7.42%	0.47%	5.14%	0.06%	0.06%	0.00%
TIAA Etc	0.31%	0.08%	0.04%	0.03%	0.00%	0.32%	0.08%	0.07%	0.04%	0.04%	0.00%	0.33%	0.08%	0.07%	0.04%	0.04%	0.00%
PERS	0.19%	7.81%	11.33%	10.54%	6.15%	0.19%	8.42%	1.62%	12.00%	11.95%	5.82%	0.20%	8.65%	1.66%	12.26%	12.39%	6.23%
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ARP	5.72%	5.56%	2.35%	2.19%	0.01%	5.85%	6.00%	6.02%	2.49%	2.48%	0.01%	6.04%	6.16%	6.19%	2.55%	2.57%	0.01%
Medicare Tax	1.18%	1.18%	1.17%	1.09%	1.24%	1.21%	1.27%	1.33%	1.23%	1.23%	1.18%	1.25%	1.30%	1.37%	1.26%	1.28%	1.26%
Prior Service Credit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Retirement	14.42%	15.06%	14.94%	13.90%	7.40%	14.74%	16.23%	14.04%	15.82%	15.75%	7.00%	15.24%	16.67%	14.44%	16.17%	16.34%	7.50%
Health																	
Health Insurance	10.83%	14.66%	22.25%	6.84%	0.00%	11.40%	16.27%	19.05%	24.27%	7.99%	0.00%	11.78%	16.71%	19.59%	24.80%	8.28%	0.00%
Workers' Compensation	0.21%	0.22%	0.21%	0.22%	0.00%	0.23%	0.25%	0.17%	0.23%	0.26%	0.00%	0.24%	0.26%	0.18%	0.24%	0.27%	0.00%
Dental Plans	1.00%	0.56%	0.56%	0.09%	0.00%	1.07%	0.63%	0.78%	0.62%	1.10%	0.00%	1.11%	0.65%	0.80%	0.64%	0.11%	0.00%
Total Health	12.04%	15.44%	23.02%	7.15%	0.00%	12.69%	17.15%	19.99%	25.12%	8.35%	0.00%	13.13%	17.61%	20.56%	25.68%	8.66%	0.00%
University Sponsored																	
Tuition Remission	0.26%	1.11%	1.75%	1.67%	0.00%	0.28%	1.26%	0.62%	1.95%	1.99%	0.00%	0.28%	1.29%	0.64%	1.99%	2.07%	0.00%
Sick @ Retirement	0.51%	0.18%	0.12%	0.06%	0.00%	0.55%	0.20%	0.08%	0.13%	0.07%	0.00%	0.57%	0.20%	0.08%	0.13%	0.07%	0.00%
Sick > 160 Hrs	0.35%	0.27%	0.36%	0.00%	0.00%	0.37%	0.31%	0.11%	0.40%	0.00%	0.00%	0.39%	0.31%	0.12%	0.40%	0.00%	0.00%
Vacation @ Termination	0.49%	1.30%	0.91%	0.55%	0.00%	0.53%	1.47%	0.18%	1.02%	0.66%	0.00%	0.54%	1.51%	0.19%	1.04%	0.68%	0.00%
Benefit Related Expenses	0.01%	0.01%	0.01%	0.00%	0.00%	0.01%	0.01%	0.02%	0.01%	0.01%	0.00%	0.01%	0.01%	0.02%	0.01%	0.01%	0.00%
Short-Term Sick	0.00%	0.00%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.00%	0.00%
Total University Sponsored	1.62%	2.87%	3.46%	2.29%	0.00%	1.74%	3.25%	1.01%	3.83%	2.73%	0.00%	1.80%	3.34%	1.04%	3.91%	2.83%	0.00%
Insurance And Other																	
Unemployment Compensation	0.06%	0.06%	0.06%	0.06%	0.00%	0.06%	0.07%	0.05%	0.06%	0.07%	0.00%	0.06%	0.07%	0.05%	0.07%	0.07%	0.00%
Life Insurance Plans	0.06%	0.17%	0.23%	0.00%	0.00%	0.07%	0.19%	0.13%	0.26%	0.00%	0.00%	0.07%	0.20%	0.14%	0.27%	0.00%	0.00%
Long-Term Disability	0.00%	0.10%	0.10%	0.00%	0.00%	0.00%	0.11%	0.08%	0.11%	0.00%	0.00%	0.00%	0.11%	0.08%	0.11%	0.00%	0.00%
Total Insurance	0.12%	0.33%	0.39%	0.06%	0.00%	0.13%	0.37%	0.25%	0.43%	0.07%	0.00%	0.14%	0.38%	0.26%	0.44%	0.07%	0.00%
Total Federal Rate	28.20%	33.70%	41.80%	23.40%	7.40%	29.30%	37.00%	35.30%	45.20%	26.90%	7.00%	30.30%	38.00%	36.30%	46.20%	27.90%	7.50%
Dependent Tuition Remission	2.00%	2.70%	2.80%	0.20%	0.00%	1.80%	2.70%	2.70%	2.70%	0.30%	0.00%	1.80%	2.70%	2.70%	2.70%	0.30%	0.00%
Total Non-Federal Rate	30.20%	36.40%	44.60%	23.60%	7.40%	31.10%	39.70%	38.00%	47.90%	27.20%	7.00%	32.10%	40.70%	39.00%	48.90%	28.20%	7.50%