



UNIVERSITY OF CINCINNATI
Fringe Benefit Rate Components

	FY 2018					FY 2019						FY 2020					
	Faculty	Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	UC Exempt	DC Exempt	Non-Exempt	Part-Time	Student
Retirement:	14.07%	14.08%	13.03%	14.00%	7.40%	14.74%	16.23%	14.04%	15.81%	15.75%	7.00%	14.91%	15.04%	15.32%	14.83%	13.58%	6.70%
Health:	12.22%	16.59%	24.78%	7.45%	0.00%	12.69%	17.15%	19.99%	25.13%	8.35%	0.00%	13.22%	15.05%	19.19%	22.95%	6.63%	0.00%
University Sponsored:	1.77%	2.75%	3.70%	1.81%	0.00%	1.74%	3.25%	1.01%	3.83%	2.73%	0.00%	1.75%	3.04%	1.85%	4.05%	1.31%	0.00%
Insurance And Other:	0.14%	0.28%	0.29%	0.14%	0.00%	0.13%	0.37%	0.26%	0.43%	0.07%	0.00%	0.12%	0.27%	0.24%	0.27%	0.08%	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%	30.00%	33.40%	36.60%	42.10%	21.60%	6.70%
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%	1.40%	2.80%	2.00%	3.00%	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%	31.40%	36.20%	38.60%	45.10%	21.90%	6.70%

	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	6.83%	1.48%	0.04%	8.18%	0.00%	7.25%	0.45%	4.89%	0.05%	8.88%	0.00%	7.33%	0.42%	5.34%	0.05%	7.66%	0.00%
TIAA Etc	0.31%	0.07%	0.03%	0.00%	0.00%	0.27%	0.07%	0.05%	0.04%	0.00%	0.00%	0.28%	0.06%	0.06%	0.04%	0.00%	0.00%
PERS	0.18%	5.81%	9.87%	2.38%	6.11%	0.16%	8.20%	1.65%	12.12%	2.91%	5.80%	0.16%	7.60%	1.80%	11.36%	2.51%	5.55%
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	5.57%	5.54%	2.05%	2.20%	0.00%	5.84%	6.15%	6.12%	2.32%	2.54%	0.00%	5.91%	5.70%	6.67%	2.18%	2.19%	0.00%
Medicare Tax	1.18%	1.18%	1.04%	1.24%	1.29%	1.22%	1.36%	1.33%	1.28%	1.42%	1.20%	1.23%	1.26%	1.45%	1.20%	1.22%	1.15%
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	14.07%	14.08%	13.03%	14.00%	7.40%	14.74%	16.23%	14.04%	15.81%	15.75%	7.00%	14.91%	15.04%	15.32%	14.83%	13.58%	6.70%
Health																	
Health Insurance	11.10%	15.76%	23.84%	7.23%	0.00%	11.40%	16.27%	19.05%	24.28%	7.99%	0.00%	12.01%	14.27%	18.11%	22.19%	6.33%	0.00%
Workers' Compensation	0.20%	0.30%	0.24%	0.14%	0.00%	0.23%	0.25%	0.17%	0.23%	0.26%	0.00%	0.20%	0.20%	0.20%	0.20%	0.19%	0.00%
Dental Plans	0.92%	0.53%	0.70%	0.08%	0.00%	1.06%	0.63%	0.77%	0.62%	0.10%	0.00%	1.01%	0.58%	0.88%	0.56%	0.11%	0.00%
Total Health	12.22%	16.59%	24.78%	7.45%	0.00%	12.69%	17.15%	19.99%	25.13%	8.35%	0.00%	13.22%	15.05%	19.19%	22.95%	6.63%	0.00%
University Sponsored																	
Tuition Remission	0.45%	1.21%	1.31%	1.28%	0.00%	0.28%	1.26%	0.62%	1.95%	1.99%	0.00%	0.30%	1.25%	0.82%	2.04%	0.82%	0.00%
Sick @ Retirement	0.58%	0.14%	0.14%	0.03%	0.00%	0.55%	0.20%	0.08%	0.13%	0.07%	0.00%	0.62%	0.25%	0.10%	0.15%	0.06%	0.00%
Sick > 160 Hrs	0.32%	0.22%	0.38%	0.02%	0.00%	0.37%	0.31%	0.11%	0.40%	0.00%	0.00%	0.36%	0.28%	0.16%	0.56%	0.00%	0.00%
Vacation @ Termination	0.41%	1.17%	1.46%	0.47%	0.00%	0.53%	1.47%	0.18%	1.02%	0.66%	0.00%	0.43%	1.25%	0.76%	0.98%	0.43%	0.00%
Benefit Related Expenses	0.01%	0.01%	0.00%	0.01%	0.00%	0.01%	0.01%	0.02%	0.01%	0.01%	0.00%	0.04%	0.01%	0.01%	0.01%	0.00%	0.00%
Short-Term Sick	0.00%	0.00%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.31%	0.00%	0.00%
Total University Sponsored	1.77%	2.75%	3.70%	1.81%	0.00%	1.74%	3.25%	1.01%	3.83%	2.73%	0.00%	1.75%	3.04%	1.85%	4.05%	1.31%	0.00%
Insurance And Other																	
Unemployment Compensation	0.08%	0.07%	0.08%	0.09%	0.00%	0.06%	0.07%	0.05%	0.06%	0.07%	0.00%	0.05%	0.06%	0.05%	0.04%	0.08%	0.00%
Life Insurance Plans	0.06%	0.11%	0.14%	0.05%	0.00%	0.07%	0.19%	0.13%	0.26%	0.00%	0.00%	0.07%	0.11%	0.10%	0.12%	0.00%	0.00%
Long-Term Disability	0.00%	0.10%	0.07%	0.00%	0.00%	0.00%	0.11%	0.08%	0.11%	0.00%	0.00%	0.00%	0.10%	0.09%	0.10%	0.00%	0.00%
Total Insurance	0.14%	0.28%	0.29%	0.14%	0.00%	0.13%	0.37%	0.26%	0.43%	0.07%	0.00%	0.12%	0.27%	0.24%	0.27%	0.08%	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%	30.00%	33.40%	36.60%	42.10%	21.60%	6.70%
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%	1.40%	2.80%	2.00%	3.00%	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%	31.40%	36.20%	38.60%	45.10%	21.90%	6.70%