



UNIVERSITY OF CINCINNATI
Fringe Benefit Rate Components

	FY2020						FY2021 Projected						FY2022 Projected					
	Faculty	Exempt	DC 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:	15.25%	15.12%	15.51%	15.52%	14.07%	6.70%	15.65%	15.47%	15.64%	16.02%	14.38%	7.10%	15.64%	14.60%	15.94%	15.97%	14.35%	7.20%
Health:	13.47%	14.65%	18.38%	22.19%	6.21%	0.00%	13.86%	9.19%	14.76%	14.05%	4.18%	0.00%	10.46%	10.04%	16.40%	15.36%	2.91%	0.00%
University Sponsored:	1.14%	3.37%	2.45%	4.11%	1.24%	0.00%	1.47%	3.74%	2.20%	3.16%	1.58%	0.00%	1.47%	3.55%	2.23%	3.10%	1.76%	0.00%
Insurance And Other:	0.14%	0.26%	0.26%	0.28%	0.08%	0.00%	0.22%	0.30%	0.30%	0.37%	0.16%	0.00%	0.13%	0.21%	0.23%	0.27%	0.08%	0.00%
Total Federal Rate	30.00%	33.40%	36.60%	42.10%	21.60%	6.70%	31.20%	28.70%	32.90%	33.60%	20.30%	7.10%	27.70%	28.40%	34.80%	34.70%	19.10%	7.20%
Dependent Tuition Remission	1.40%	2.80%	2.00%	3.00%	0.30%	0.00%	1.40%	2.70%	2.50%	2.50%	0.30%	0.00%	1.40%	2.80%	2.30%	2.50%	0.20%	0.00%
Total Non-Federal Rate	31.40%	36.20%	38.60%	45.10%	21.90%	6.70%	32.60%	31.40%	35.40%	36.10%	20.60%	7.10%	29.10%	31.20%	37.10%	37.20%	19.30%	7.20%

	FY2020						FY2021 Projected						FY2022 Projected					
	Faculty	Exempt	DC 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
Retirements																		
STRS	7.50%	0.37%	4.88%	0.05%	8.41%	0.00%	7.58%	0.37%	4.89%	0.02%	8.10%	0.00%	7.58%	0.35%	4.99%	0.02%	8.24%	0.00%
TIAA Etc	0.19%	0.04%	0.09%	0.03%	0.00%	0.00%	0.18%	0.03%	0.04%	0.04%	0.02%	0.00%	0.18%	0.02%	0.04%	0.04%	0.03%	0.00%
PERS	0.17%	7.75%	2.34%	12.23%	2.46%	5.48%	0.17%	8.07%	2.30%	12.99%	3.13%	5.68%	0.17%	7.61%	2.34%	12.96%	2.93%	5.65%
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%	0.00%
ARP	6.10%	5.67%	6.91%	1.92%	1.90%	0.01%	6.27%	5.55%	6.95%	1.52%	1.68%	0.01%	6.26%	5.25%	7.08%	1.50%	1.65%	0.01%
Medicare Tax	1.29%	1.29%	1.30%	1.29%	1.30%	1.21%	1.45%	1.45%	1.46%	1.45%	1.45%	1.41%	1.45%	1.37%	1.48%	1.45%	1.50%	1.54%
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%	0.00%
Total Retirement	15.25%	15.12%	15.51%	15.52%	14.07%	6.70%	15.65%	15.47%	15.64%	16.02%	14.38%	7.10%	15.64%	14.60%	15.94%	15.97%	14.35%	7.20%
Health																		
Health Insurance	12.47%	14.10%	17.58%	21.62%	6.03%	0.00%	12.94%	8.65%	13.98%	13.35%	3.99%	0.00%	9.38%	9.53%	15.59%	14.67%	2.69%	0.00%
Workers' Compensation	0.12%	0.12%	0.12%	0.12%	0.12%	0.00%	0.13%	0.13%	0.12%	0.17%	0.14%	0.00%	0.13%	0.12%	0.13%	0.17%	0.13%	0.00%
Dental Plans	0.88%	0.43%	0.68%	0.45%	0.06%	0.00%	0.79%	0.41%	0.66%	0.53%	0.05%	0.00%	0.95%	0.39%	0.68%	0.52%	0.09%	0.00%
Total Health	13.47%	14.65%	18.38%	22.19%	6.21%	0.00%	13.86%	9.19%	14.76%	14.05%	4.18%	0.00%	10.46%	10.04%	16.40%	15.36%	2.91%	0.00%
University Sponsored																		
Tuition Remission	0.19%	1.19%	1.07%	1.93%	0.85%	0.00%	0.27%	1.82%	0.98%	1.08%	1.22%	0.00%	0.27%	1.72%	1.00%	1.06%	1.24%	0.00%
Sick @ Retirement	0.36%	0.32%	0.14%	0.17%	0.00%	0.00%	0.58%	0.27%	0.13%	0.17%	0.01%	0.00%	0.58%	0.26%	0.13%	0.16%	0.01%	0.00%
Sick > 160 Hrs	0.30%	0.42%	0.34%	0.79%	0.01%	0.00%	0.37%	0.40%	0.32%	0.74%	0.01%	0.00%	0.37%	0.38%	0.32%	0.73%	0.01%	0.00%
Vacation @ Termination	0.25%	1.43%	0.89%	0.82%	0.38%	0.00%	0.21%	1.24%	0.76%	0.77%	0.34%	0.00%	0.21%	1.18%	0.77%	0.76%	0.49%	0.00%
Benefit Related Expenses	0.04%	0.01%	0.01%	0.01%	0.00%	0.00%	0.04%	0.01%	0.01%	0.01%	0.00%	0.00%	0.04%	0.01%	0.01%	0.01%	0.01%	0.00%
Short-Term Sick	0.00%	0.00%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.00%	0.00%
Total University Sponsored	1.14%	3.37%	2.45%	4.11%	1.24%	0.00%	1.47%	3.74%	2.20%	3.16%	1.58%	0.00%	1.47%	3.55%	2.23%	3.10%	1.76%	0.00%
Insurance And Other																		
Unemployment Compensation	0.08%	0.08%	0.08%	0.08%	0.08%	0.00%	0.17%	0.15%	0.15%	0.20%	0.16%	0.00%	0.08%	0.07%	0.07%	0.10%	0.08%	0.00%
Life Insurance Plans	0.06%	0.09%	0.10%	0.11%	0.00%	0.00%	0.05%	0.08%	0.08%	0.09%	0.00%	0.00%	0.05%	0.07%	0.09%	0.09%	0.00%	0.00%
Long-Term Disability	0.00%	0.09%	0.08%	0.09%	0.00%	0.00%	0.00%	0.07%	0.07%	0.08%	0.00%	0.00%	0.00%	0.07%	0.07%	0.08%	0.00%	0.00%
Total Insurance	0.14%	0.26%	0.26%	0.28%	0.08%	0.00%	0.22%	0.30%	0.30%	0.37%	0.16%	0.00%	0.13%	0.21%	0.23%	0.27%	0.08%	0.00%
Total Federal Rate	30.00%	33.40%	36.60%	42.10%	21.60%	6.70%	31.20%	28.70%	32.90%	33.60%	20.30%	7.10%	27.70%	28.40%	34.80%	34.70%	19.10%	7.20%
Dependent Tuition Remission	1.40%	2.80%	2.00%	3.00%	0.30%	0.00%	1.40%	2.70%	2.50%	2.50%	0.30%	0.00%	1.40%	2.80%	2.30%	2.50%	0.20%	0.00%
Total Non-Federal Rate	31.40%	36.20%	38.60%	45.10%	21.90%	6.70%	32.60%	31.40%	35.40%	36.10%	20.60%	7.10%	29.10%	31.20%	37.10%	37.20%	19.30%	7.20%