



UNIVERSITY OF CINCINNATI  
Fringe Benefit Rate Components

	FY2024						FY2025						FY2026			
	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Full Time	DC Exempt	Part-Time	Student
<b>Retirement:</b>	15.41%	15.28%	15.56%	15.70%	14.18%	11.00%	15.38%	15.29%	15.65%	15.88%	14.10%	9.20%	15.39%	15.56%	14.10%	8.20%
<b>Health:</b>	12.14%	18.77%	25.35%	22.22%	3.40%	0.00%	11.45%	13.36%	20.22%	28.17%	3.27%	0.00%	12.68%	20.83%	5.07%	0.00%
<b>University Sponsored:</b>	1.68%	3.28%	2.09%	3.07%	1.69%	0.00%	1.51%	3.38%	2.03%	3.25%	1.40%	0.00%	2.60%	2.10%	1.50%	0.00%
<b>Insurance And Other:</b>	0.07%	0.17%	0.20%	0.21%	0.03%	0.00%	0.06%	0.17%	0.20%	0.20%	0.03%	0.00%	0.13%	0.21%	0.03%	0.00%
<b>Total Federal Rate</b>	29.30%	37.50%	43.20%	41.20%	19.30%	11.00%	28.40%	32.20%	38.10%	47.50%	18.80%	9.20%	30.80%	38.70%	20.70%	8.20%
<b>Dependent Tuition Remission</b>	1.40%	3.00%	2.50%	2.50%	0.70%	0.00%	1.80%	3.90%	3.30%	-5.20%	1.10%	-0.50%	3.70%	2.00%	-0.90%	1.40%
<b>Total Non-Federal Rate</b>	30.70%	40.50%	45.70%	43.70%	20.00%	11.00%	30.20%	36.10%	41.40%	42.30%	19.90%	8.70%	34.50%	40.70%	19.80%	9.60%
	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Full Time	DC Exempt	Part-Time	Student
<b>Retirements</b>																
STRS	7.53%	0.34%	4.73%	0.02%	8.62%	0.00%	7.59%	0.33%	4.71%	0.03%	8.63%	0.00%	3.25%	4.68%	8.63%	0.00%
Fidelity	0.05%	0.01%	0.02%	0.02%	0.00%	0.00%	0.03%	0.01%	0.00%	0.01%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
OPERS	0.16%	8.35%	2.26%	12.69%	3.16%	9.27%	0.16%	8.52%	2.22%	12.71%	3.04%	7.79%	5.56%	2.21%	3.04%	6.95%
ARP	6.33%	5.24%	7.21%	1.63%	1.06%	0.01%	6.26%	5.09%	7.27%	1.68%	0.98%	0.01%	5.21%	7.23%	0.98%	0.01%
Medicare	1.34%	1.34%	1.34%	1.34%	1.34%	1.72%	1.34%	1.34%	1.45%	1.45%	1.45%	1.40%	1.35%	1.44%	1.45%	1.24%
Total Retirement	15.41%	15.28%	15.56%	15.70%	14.18%	11.00%	15.38%	15.29%	15.65%	15.88%	14.10%	9.20%	15.39%	15.56%	14.10%	8.20%
<b>Health</b>																
Health Insurance	11.15%	18.11%	24.28%	21.55%	3.23%	0.00%	10.43%	12.71%	18.97%	27.50%	3.10%	0.00%	11.86%	19.63%	4.90%	0.00%
Workers' Compensation	0.11%	0.11%	0.11%	0.11%	0.11%	0.00%	0.11%	0.11%	0.12%	0.10%	0.11%	0.00%	0.11%	0.12%	0.11%	0.00%
Dental Plans	0.88%	0.55%	0.96%	0.56%	0.06%	0.00%	0.91%	0.54%	1.13%	0.57%	0.06%	0.00%	0.71%	1.08%	0.06%	0.00%
Total Health	12.14%	18.77%	25.35%	22.22%	3.40%	0.00%	11.45%	13.36%	20.22%	28.17%	3.27%	0.00%	12.68%	20.83%	5.07%	0.00%
<b>University Sponsored</b>																
Tuition Remission	0.28%	1.66%	0.56%	1.71%	1.06%	0.00%	0.27%	1.73%	0.43%	1.88%	0.91%	0.00%	1.15%	0.44%	0.96%	0.00%
Sick @ Retirement	0.50%	0.18%	0.24%	0.05%	0.06%	0.00%	0.44%	0.21%	0.24%	0.06%	0.01%	0.00%	0.28%	0.24%	0.06%	0.00%
Sick > 160 Hrs	0.45%	0.24%	0.29%	0.51%	0.00%	0.00%	0.36%	0.25%	0.23%	0.45%	0.00%	0.00%	0.33%	0.29%	0.00%	0.00%
Vacation @ Termination	0.33%	1.16%	0.96%	0.49%	0.54%	0.00%	0.31%	1.15%	1.08%	0.58%	0.44%	0.00%	0.74%	1.08%	0.44%	0.00%
Benefit Related Expenses	0.12%	0.04%	0.04%	0.04%	0.03%	0.00%	0.12%	0.04%	0.05%	0.04%	0.04%	0.00%	0.07%	0.05%	0.04%	0.00%
Short-Term Sick	0.00%	0.00%	0.00%	0.27%	0.00%	0.00%	0.01%	0.00%	0.00%	0.24%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%
Total University Sponsored	1.68%	3.28%	2.09%	3.07%	1.69%	0.00%	1.51%	3.38%	2.03%	3.25%	1.40%	0.00%	2.60%	2.10%	1.50%	0.00%
<b>Insurance And Other</b>																
Unemployment Compensation	0.02%	0.02%	0.02%	0.02%	0.02%	0.00%	0.02%	0.02%	0.02%	0.02%	0.02%	0.00%	0.02%	0.02%	0.02%	0.00%
Life Insurance Plans	0.05%	0.07%	0.09%	0.09%	0.00%	0.00%	0.04%	0.07%	0.09%	0.09%	0.00%	0.00%	0.06%	0.09%	0.00%	0.00%
Long-Term Disability	0.00%	0.08%	0.09%	0.10%	0.01%	0.00%	0.00%	0.08%	0.09%	0.09%	0.01%	0.00%	0.05%	0.10%	0.01%	0.00%
Total Insurance	0.07%	0.17%	0.20%	0.21%	0.03%	0.00%	0.06%	0.17%	0.20%	0.20%	0.03%	0.00%	0.13%	0.21%	0.03%	0.00%
<b>Total Federal Rate</b>	29.30%	37.50%	43.20%	41.20%	19.30%	11.00%	28.40%	32.20%	38.10%	47.50%	18.80%	9.20%	30.80%	38.70%	20.70%	8.20%
<b>Dependent Tuition Remission</b>	1.40%	3.00%	2.50%	2.50%	0.70%	0.00%	1.80%	3.90%	3.30%	-5.20%	1.10%	-0.50%	3.70%	2.00%	-0.90%	1.40%
<b>Total Non-Federal Rate</b>	30.70%	40.50%	45.70%	43.70%	20.00%	11.00%	30.20%	36.10%	41.40%	42.30%	19.90%	8.70%	34.50%	40.70%	19.80%	9.60%