



UNIVERSITY OF CINCINNATI

Fringe Benefit Rate Components

	2026				2027			
	Full Time	Part Time	Student	Dual Comp	Full Time	Part-Time	Student	Dual Comp
Retirement:	15.40%	14.47%	8.20%	15.34%	15.40%	14.47%	7.50%	15.34%
Health:	12.74%	4.60%	0.00%	21.08%	18.45%	3.70%	0.00%	34.94%
University Sponsored:	2.48%	1.57%	0.00%	2.03%	2.47%	1.57%	0.00%	2.05%
Insurance And Other:	0.18%	0.06%	0.00%	0.25%	0.18%	0.06%	0.00%	0.27%
Total Federal Rate	30.80%	20.70%	8.20%	38.70%	36.50%	19.80%	7.50%	52.60%
Dependent Tuition Remission	3.70%	-0.90%	1.40%	2.00%	1.00%	0.20%	0.00%	2.40%
Total Non-Federal Rate	34.50%	19.80%	9.60%	40.70%	37.50%	20.00%	7.50%	55.00%
	Full Time	Part-Time	Student	DC Exempt	Full Time	Part-Time	Student	DC Exempt
Retirements								
STRS	3.10%	9.06%	0.00%	4.52%	3.09%	9.06%	0.00%	4.52%
Fidelity	0.01%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
OPERS	5.69%	3.04%	6.82%	2.23%	5.71%	3.04%	6.24%	2.23%
ARP	5.26%	1.03%	0.02%	7.25%	5.24%	1.03%	0.02%	7.25%
Medicare	1.34%	1.34%	1.36%	1.34%	1.35%	1.34%	1.24%	1.34%
Total Retirement	15.40%	14.47%	8.20%	15.34%	15.40%	14.47%	7.50%	15.34%
Health								
Health Insurance	11.99%	4.47%	0.00%	20.06%	17.69%	3.57%	0.00%	33.89%
Workers' Compensation	0.08%	0.08%	0.00%	0.08%	0.08%	0.08%	0.00%	0.08%
Dental Plans	0.67%	0.05%	0.00%	0.94%	0.68%	0.05%	0.00%	0.97%
Total Health	12.74%	4.60%	0.00%	21.08%	18.45%	3.70%	0.00%	34.94%
University Sponsored								
Tuition Remission	1.11%	1.01%	0.00%	0.73%	1.10%	1.01%	0.00%	0.75%
Sick @ Retirement	0.32%	0.10%	0.00%	0.12%	0.32%	0.10%	0.00%	0.12%
Sick > 160 Hrs	0.29%	0.02%	0.00%	0.31%	0.29%	0.02%	0.00%	0.31%
Vacation @ Termination	0.71%	0.44%	0.00%	0.87%	0.71%	0.44%	0.00%	0.87%
Benefit Related Expenses	0.02%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
Short-Term Sick	0.03%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%
Total University Sponsored	2.48%	1.57%	0.00%	2.03%	2.47%	1.57%	0.00%	2.05%
Insurance And Other								
Unemployment Compensation	0.04%	0.04%	0.00%	0.04%	0.04%	0.04%	0.00%	0.05%
Life Insurance Plans	0.09%	0.00%	0.00%	0.12%	0.09%	0.00%	0.00%	0.12%
Long-Term Disability	0.05%	0.02%	0.00%	0.09%	0.05%	0.02%	0.00%	0.10%
Total Insurance	0.18%	0.06%	0.00%	0.25%	0.18%	0.06%	0.00%	0.27%
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