



UNIVERSITY OF CINCINNATI  
Fringe Benefit Rate Components

	FY2021				FY2022				FY2023									
	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	DC Exempt	Non-Exempt	Part-Time	Student
<b>Retirement:</b>	15.33%	15.31%	15.51%	15.97%	14.29%	7.10%	15.61%	15.24%	15.43%	15.78%	14.25%	7.20%	15.60%	15.24%	15.43%	15.77%	14.25%	7.20%
<b>Health:</b>	14.12%	9.57%	14.87%	13.79%	4.50%	0.00%	10.96%	9.23%	16.45%	14.54%	3.35%	0.00%	9.38%	16.05%	23.50%	17.47%	2.05%	0.00%
<b>University Sponsored:</b>	1.59%	3.55%	2.25%	3.54%	1.40%	0.00%	1.40%	3.72%	2.69%	4.10%	1.43%	0.00%	1.39%	3.70%	2.73%	4.08%	1.43%	0.00%
<b>Insurance And Other:</b>	0.16%	0.26%	0.27%	0.29%	0.11%	0.00%	0.13%	0.21%	0.23%	0.28%	0.07%	0.00%	0.13%	0.21%	0.24%	0.28%	0.07%	0.00%
<b>Total Federal Rate</b>	31.20%	28.69%	32.90%	33.59%	20.30%	7.10%	27.70%	28.40%	34.80%	34.70%	19.10%	7.20%	26.50%	35.20%	41.90%	37.60%	17.80%	9.20%
<b>Dependent Tuition Remission</b>	1.40%	2.80%	2.00%	3.00%	0.30%	0.00%	1.40%	2.80%	2.30%	2.50%	0.20%	0.00%	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%
<b>Total Non-Federal Rate</b>	32.60%	31.49%	34.90%	36.59%	20.60%	7.10%	29.10%	31.20%	37.10%	37.20%	19.30%	7.20%	27.80%	37.50%	44.40%	39.90%	17.90%	9.20%
<b>Retirements</b>	7.50%	0.34%	4.78%	0.02%	8.12%	0.00%	7.62%	0.36%	4.61%	0.03%	8.38%	0.00%	7.62%	0.36%	4.61%	0.03%	8.38%	0.00%
STRS	0.16%	0.03%	0.04%	0.04%	0.04%	0.00%	0.14%	0.02%	0.04%	0.04%	0.00%	0.00%	0.14%	0.02%	0.04%	0.04%	0.00%	0.00%
TIAA Etc	0.17%	8.10%	2.37%	13.12%	3.31%	5.96%	0.15%	8.07%	2.59%	12.90%	3.38%	6.04%	0.15%	8.06%	2.54%	12.91%	3.38%	7.87%
PERS	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%
City	6.19%	5.53%	7.01%	1.50%	1.50%	0.02%	6.39%	5.48%	6.94%	1.50%	1.19%	0.01%	6.38%	5.49%	6.93%	1.48%	1.18%	0.02%
ARP	1.31%	1.30%	1.31%	1.31%	1.31%	1.13%	1.31%	1.31%	1.31%	1.31%	1.30%	1.15%	1.31%	1.31%	1.31%	1.31%	1.30%	1.31%
Medicare Tax	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%
Prior Service Credit	15.33%	15.31%	15.51%	15.97%	14.29%	7.10%	15.61%	15.24%	15.43%	15.78%	14.25%	7.21%	15.60%	15.24%	15.43%	15.77%	14.25%	9.20%
<b>Total Retirement</b>	15.33%	15.31%	15.51%	15.97%	14.29%	7.10%	15.61%	15.24%	15.43%	15.78%	14.25%	7.21%	15.60%	15.24%	15.43%	15.77%	14.25%	9.20%
<b>Health</b>	13.09%	8.85%	13.92%	13.07%	4.28%	0.00%	9.52%	8.48%	15.50%	13.78%	3.16%	0.00%	8.35%	15.31%	22.54%	16.71%	1.86%	0.00%
Health Insurance	0.15%	0.15%	0.15%	0.15%	0.00%	0.00%	0.12%	0.12%	0.12%	0.15%	0.11%	0.00%	0.12%	0.12%	0.12%	0.15%	0.11%	0.00%
Workers' Compensation	0.88%	0.57%	0.80%	0.57%	0.07%	0.00%	0.92%	0.63%	0.83%	0.61%	0.08%	0.00%	0.91%	0.62%	0.84%	0.61%	0.08%	0.00%
Dental Plans	14.12%	9.57%	14.87%	13.79%	4.50%	0.00%	10.56%	9.23%	16.45%	14.54%	3.35%	0.00%	9.38%	16.05%	23.50%	17.47%	2.05%	0.00%
<b>Total Health</b>	14.12%	9.57%	14.87%	13.79%	4.50%	0.00%	10.56%	9.23%	16.45%	14.54%	3.35%	0.00%	9.38%	16.05%	23.50%	17.47%	2.05%	0.00%
<b>University Sponsored</b>	0.25%	1.74%	1.09%	1.42%	1.14%	0.00%	0.23%	1.47%	1.16%	2.31%	0.91%	0.00%	0.23%	1.46%	1.18%	2.30%	0.91%	0.00%
Tuition Remission	0.69%	0.20%	0.11%	0.11%	0.00%	0.00%	0.56%	0.24%	0.24%	0.12%	0.04%	0.00%	0.55%	0.24%	0.12%	0.04%	0.04%	0.00%
Sick @ Retirement	0.41%	0.33%	0.23%	0.79%	0.00%	0.00%	0.34%	0.35%	0.24%	0.79%	0.00%	0.00%	0.34%	0.35%	0.24%	0.78%	0.00%	0.00%
Sick > 160 Hrs	0.22%	1.27%	0.81%	0.74%	0.26%	0.00%	0.26%	1.65%	1.04%	0.87%	0.47%	0.00%	0.26%	1.64%	1.06%	0.87%	0.47%	0.00%
Vacation @ Termination	0.02%	0.01%	0.01%	0.01%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%
Benefit Related Expenses	0.00%	0.00%	0.00%	0.47%	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%
Short-Term Sick	1.59%	3.55%	2.25%	3.54%	1.40%	0.00%	1.40%	3.72%	2.69%	4.10%	1.43%	0.00%	1.39%	3.70%	2.73%	4.08%	1.43%	0.00%
<b>Total University Sponsored</b>	1.59%	3.55%	2.25%	3.54%	1.40%	0.00%	1.40%	3.72%	2.69%	4.10%	1.43%	0.00%	1.39%	3.70%	2.73%	4.08%	1.43%	0.00%
<b>Insurance And Other</b>	0.11%	0.11%	0.11%	0.11%	0.11%	0.00%	0.08%	0.07%	0.07%	0.11%	0.07%	0.00%	0.08%	0.07%	0.08%	0.11%	0.07%	0.00%
Unemployment Compensation	0.05%	0.08%	0.09%	0.10%	0.00%	0.00%	0.05%	0.07%	0.09%	0.09%	0.00%	0.00%	0.05%	0.07%	0.09%	0.09%	0.00%	0.00%
Life Insurance Plans	0.00%	0.07%	0.07%	0.08%	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%
Long-Term Disability	0.16%	0.26%	0.27%	0.29%	0.11%	0.00%	0.13%	0.21%	0.23%	0.28%	0.07%	0.00%	0.13%	0.21%	0.24%	0.28%	0.07%	0.00%
<b>Total Insurance</b>	0.16%	0.26%	0.27%	0.29%	0.11%	0.00%	0.13%	0.21%	0.23%	0.28%	0.07%	0.00%	0.13%	0.21%	0.24%	0.28%	0.07%	0.00%
<b>Total Federal Rate</b>	31.20%	28.69%	32.90%	33.59%	20.30%	7.10%	27.70%	28.40%	34.80%	34.70%	19.10%	7.20%	26.50%	35.20%	41.90%	37.60%	17.80%	9.20%
<b>Dependent Tuition Remission</b>	1.40%	2.80%	2.00%	3.00%	0.30%	0.00%	1.40%	2.80%	2.30%	2.50%	0.20%	0.00%	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%
<b>Total Non-Federal Rate</b>	32.60%	31.49%	34.90%	36.59%	20.60%	7.10%	29.10%	31.20%	37.10%	37.20%	19.30%	7.20%	27.80%	37.50%	44.40%	39.90%	17.90%	9.20%