UNIVERSITY OF CINCINNATI
Fringe Benefit Rate Components

	FY2023						FY2024						FY2025					
	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:	15.35%	15.28%	15.43%	15.79%	14.32%	9.21%	15.19%	15.60%	15.40%	15.92%	14.19%	11.00%	15.16%	15.60%	15.38%	15.92%	14.19%	9.20%
Health:	9.72%	16.39%	23.91%	18.23%	1.97%	0.00%	12.38%	18.48%	25.65%	21.89%	3.42%	0.00%	11.52%	13.18%	20.50%	28.19%	2.92%	0.00%
University Sponsored:	1.37%	3.39%	2.38%	3.38%	1.49%	0.00%	1.65%	3.24%	1.93%	3.14%	1.67%	0.00%	1.64%	3.24%	1.99%	3.14%	1.67%	0.00%
Insurance And Other:	0.06%	0.17%	0.18%	0.20%	0.02%	0.00%	0.08%	0.18%	0.22%	0.25%	0.02%	0.00%	0.08%	0.18%	0.23%	0.25%	0.02%	0.00%
Total Federal Rate	26.50%	35.23%	41.90%	37.60%	17.80%	9.21%	29.30%	37.50%	43.20%	41.20%	19.30%	11.00%	28.40%	32.20%	38.10%	47.50%	18.80%	9.20%
Dependent Tuition Remission	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%	1.80%	3.90%	3.30%	-5.20%	1.10%	-0.50%
Total Non-Federal Rate	27.80%	37.53%	44.40%	39.90%	17.90%	9.21%	30.60%	39.80%	45.70%	43.50%	19.40%	11.00%	30.20%	36.10%	41.40%	42.30%	19.90%	8.70%

	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
Retirements																		
STRS	7.51%	0.29%	4.70%	0.02%	8.57%	0.00%	7.44%	0.33%	4.80%	0.03%	8.28%	0.00%	7.43%	0.33%	4.79%	0.03%	8.28%	0.00%
Fidelity	0.05%	0.01%	0.02%	0.02%	0.00%	0.00%	0.04%	0.01%	0.02%	0.02%	0.00%	0.00%	0.04%	0.01%	0.02%	0.02%	0.00%	0.00%
OPERS	0.16%	8.27%	2.30%	12.91%	3.16%	7.81%	0.17%	8.64%	2.09%	12.77%	3.47%	9.29%	0.17%	8.64%	2.08%	12.77%	3.47%	7.78%
ARP	6.30%	5.38%	7.08%	1.51%	1.26%	0.00%	6.21%	5.29%	7.16%	1.72%	1.11%	0.01%	6.19%	5.29%	7.16%	1.72%	1.11%	0.01%
Medicare	1.33%	1.33%	1.33%	1.33%	1.33%	1.39%	1.33%	1.33%	1.33%	1.38%	1.33%	1.70%	1.33%	1.33%	1.33%	1.38%	1.33%	1.41%
Total Retirement	15.35%	15.28%	15.43%	15.79%	14.32%	9.20%	15.19%	15.60%	15.40%	15.92%	14.19%	11.00%	15.16%	15.60%	15.38%	15.92%	14.19%	9.20%
Health																		
Health Insurance	8.75%	15.71%	22.86%	17.57%	1.80%	0.00%	11.42%	17.85%	24.56%	21.23%	3.26%	0.00%	10.54%	12.54%	19.35%	27.52%	2.76%	0.00%
Workers' Compensation	0.10%	0.10%	0.10%	0.10%	0.10%	0.00%	0.10%	0.09%	0.10%	0.10%	0.09%	0.00%	0.10%	0.09%	0.11%	0.10%	0.09%	0.00%
Dental Plans	0.87%	0.55%	0.95%	0.56%	0.07%	0.00%	0.86%	0.54%	0.99%	0.56%	0.07%	0.00%	0.88%	0.55%	1.04%	0.57%	0.07%	0.00%
Total Health	9.72%	16.36%	23.91%	18.23%	1.97%	0.00%	12.38%	18.48%	25.65%	21.89%	3.42%	0.00%	11.52%	13.18%	20.50%	28.19%	2.92%	0.00%
University Sponsored																		
Tuition Remission	0.26%	1.44%	0.90%	1.49%	1.10%	0.00%	0.31%	1.57%	0.53%	1.58%	1.13%	0.00%	0.31%	1.57%	0.55%	1.58%	1.13%	0.00%
Sick @ Retirement	0.46%	0.22%	0.18%	0.12%	0.02%	0.00%	0.54%	0.18%	0.18%	0.07%	0.06%	0.00%	0.54%	0.18%	0.19%	0.07%	0.06%	0.00%
Sick > 160 Hrs	0.39%	0.26%	0.32%	0.75%	0.00%	0.00%	0.37%	0.23%	0.36%	0.67%	0.00%	0.00%	0.37%	0.23%	0.37%	0.67%	0.00%	0.00%
Vacation @ Termination	0.25%	1.46%	0.97%	0.76%	0.37%	0.00%	0.36%	1.25%	0.85%	0.56%	0.48%	0.00%	0.35%	1.25%	0.87%	0.56%	0.48%	0.00%
Benefit Related Expenses	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.07%	0.01%	0.01%	0.01%	0.00%	0.00%	0.07%	0.01%	0.01%	0.01%	0.00%	0.00%
Short-Term Sick	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%
Total University Sponsored	1.37%	3.39%	2.38%	3.38%	1.49%	0.00%	1.65%	3.24%	1.93%	3.14%	1.67%	0.00%	1.64%	3.24%	1.99%	3.14%	1.67%	0.00%
Insurance And Other																		
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%	0.02%	0.02%	0.00%
Life Insurance Plans	0.04%	0.07%	0.08%	0.09%	0.00%	0.00%	0.06%	0.08%	0.11%	0.13%	0.00%	0.00%	0.06%	0.08%	0.11%	0.13%	0.00%	0.00%
Long-Term Disability	0.00%	0.08%	0.08%	0.09%	0.00%	0.00%	0.00%	0.08%	0.09%	0.10%	0.00%	0.00%	0.00%	0.08%	0.10%	0.10%	0.00%	0.00%
Total Insurance	0.06%	0.17%	0.18%	0.20%	0.02%	0.00%	0.08%	0.18%	0.22%	0.25%	0.02%	0.00%	0.08%	0.18%	0.23%	0.25%	0.02%	0.00%
Total Federal Rate	26.50%	35.20%	41.90%	37.60%	17.80%	9.20%	29.30%	37.50%	43.20%	41.20%	19.30%	11.00%	28.40%	32.20%	38.10%	47.50%	18.80%	9.20%
Dependent Tuition Remission	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%	1.30%	2.30%	2.50%	2.30%	0.10%	0.00%	1.80%	3.90%	3.30%	-5.20%	1.10%	-0.50%
Total Non-Federal Rate	27.80%	37.50%	44.40%	39.90%	17.90%	9.20%	30.60%	39.80%	45.70%	43.50%	19.40%	11.00%	30.20%	36.10%	41.40%	42.30%	19.90%	8.70%