

FY 2026 BENEFIT RATE TABLE

The fringe benefit rates for FY26 effective July 1, 2025 are as follows:

Rate 1 – 31.6%	Faculty and Senior Administrators
Refer to the Rate 1 Schedule for rates on salaries above \$181,800.	
Rate 1 Fringe Benefit Components	
Rate 2 – 39.2%	Professional, Administrative, Supervisory (PAS) and nonexempt staff
Rate 3 – 11.4%	Visiting faculty, Co-op Students and all TAR staff
Rate 4 – 27.8%	Interns, Residents, and Fellows
Rate 5 – no benefit rate	Students
Rate 6 – 63.9%	Union position codes
Rate 7 – 7.7%	Extra Compensation (no retirement)
Rate 8 – 31.0%	Strong Staffing
Rate 9 – 10.5%	Extra compensation (with retirement)
FY26 Detail	Position Type and Employee Class Breakdowns