



UNIVERSITY OF CINCINNATI
Fringe Benefit Rate Components

	FY 2016					FY 2017					FY 2018				
	Faculty	Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	Non-Exempt	Part-Time	Student	Faculty	Exempt	Non-Exempt	Part-Time	Student
Retirement:	16.05%	16.54%	18.97%	14.22%	9.35%	14.72%	13.50%	14.47%	18.39%	8.45%	14.96%	13.94%	14.66%	18.76%	8.45%
Health:	15.03%	17.31%	27.14%	2.80%	0.00%	13.78%	14.13%	20.71%	3.63%	0.00%	14.00%	14.59%	20.97%	3.70%	0.00%
University Sponsored:	2.60%	3.88%	3.99%	2.05%	0.00%	2.38%	3.17%	3.05%	2.65%	0.00%	2.42%	3.27%	3.09%	2.70%	0.00%
Insurance And Other:	0.13%	0.36%	0.49%	0.03%	0.05%	0.11%	0.29%	0.38%	0.04%	0.05%	0.12%	0.30%	0.38%	0.04%	0.05%
Total Federal Rate	33.80%	38.10%	50.60%	19.10%	9.40%	31.00%	31.10%	38.60%	24.70%	8.50%	31.50%	32.10%	39.10%	25.20%	8.50%
Dependent Tuition Remission	2.00%	2.90%	2.90%	0.10%	0.00%	2.00%	2.90%	2.80%	0.20%	0.00%	2.00%	2.90%	2.80%	0.20%	0.00%
Total Non-Federal Rate	35.80%	41.00%	53.50%	19.20%	9.40%	33.00%	34.00%	41.40%	24.90%	8.50%	33.50%	35.00%	41.90%	25.40%	8.50%
Retirements															
STRS	8.35%	1.54%	0.00%	8.45%	0.00%	7.66%	1.26%	0.00%	10.93%	0.00%	7.79%	1.30%	0.00%	11.15%	0.00%
TIAA Etc	0.65%	0.22%	0.19%	0.04%	0.00%	0.60%	0.18%	0.14%	0.05%	0.00%	0.61%	0.18%	0.15%	0.05%	0.00%
PERS	0.25%	7.05%	16.20%	1.95%	7.94%	0.23%	5.76%	12.35%	2.52%	7.18%	0.23%	5.94%	12.51%	2.57%	7.18%
City	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%
ARP	5.56%	6.42%	1.17%	2.54%	0.04%	5.10%	5.24%	0.90%	3.28%	0.03%	5.18%	5.41%	0.91%	3.35%	0.03%
Medicare Tax	1.23%	1.30%	1.41%	1.24%	1.37%	1.13%	1.06%	1.08%	1.61%	1.24%	1.15%	1.10%	1.09%	1.64%	1.24%
Prior Service Credit	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%
Total Retirement	16.05%	16.54%	18.97%	14.22%	9.35%	14.72%	13.50%	14.47%	18.39%	8.45%	14.96%	13.94%	14.66%	18.76%	8.45%
Health															
Health Insurance	13.57%	16.25%	25.70%	2.68%	0.00%	12.45%	13.26%	19.61%	3.47%	0.00%	12.65%	13.69%	19.86%	3.54%	0.00%
Workers' Compensation	0.11%	0.17%	0.26%	0.05%	0.00%	0.10%	0.14%	0.20%	0.06%	0.00%	0.10%	0.14%	0.20%	0.06%	0.00%
Dental Plans	1.34%	0.89%	1.18%	0.08%	0.00%	1.23%	0.73%	0.90%	0.10%	0.00%	1.25%	0.75%	0.92%	0.10%	0.00%
Total Health	15.03%	17.31%	27.14%	2.80%	0.00%	13.78%	14.13%	20.71%	3.63%	0.00%	14.00%	14.59%	20.97%	3.70%	0.00%
University Sponsored															
Tuition Remission	0.36%	1.59%	1.14%	1.21%	0.00%	0.33%	1.30%	0.87%	1.56%	0.00%	0.34%	1.34%	0.88%	1.59%	0.00%
Sick @ Retirement	1.24%	0.36%	0.44%	0.10%	0.00%	1.14%	0.29%	0.33%	0.13%	0.00%	1.16%	0.30%	0.34%	0.14%	0.00%
Sick > 160 Hrs	0.33%	0.29%	0.70%	0.00%	0.00%	0.30%	0.23%	0.53%	0.00%	0.00%	0.30%	0.24%	0.54%	0.00%	0.00%
Vacation @ Termination	0.67%	1.64%	1.26%	0.74%	0.00%	0.61%	1.34%	0.96%	0.96%	0.00%	0.62%	1.38%	0.98%	0.98%	0.00%
Benefit Related Expenses	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%
Short-Term Sick	0.00%	0.00%	0.45%	0.00%	0.00%	0.00%	0.00%	0.34%	0.00%	0.00%	0.00%	0.00%	0.35%	0.00%	0.00%
Total University Sponsored	2.60%	3.88%	3.99%	2.05%	0.00%	2.38%	3.17%	3.05%	2.65%	0.00%	2.42%	3.27%	3.09%	2.70%	0.00%
Insurance And Other															
Unemployment Compensation	0.03%	0.16%	0.16%	0.00%	0.05%	0.03%	0.13%	0.12%	0.00%	0.05%	0.03%	0.13%	0.12%	0.00%	0.05%
Life Insurance Plans	0.09%	0.10%	0.17%	0.02%	0.00%	0.08%	0.08%	0.13%	0.02%	0.00%	0.08%	0.08%	0.13%	0.02%	0.00%
Long-Term Disability	0.00%	0.11%	0.16%	0.01%	0.00%	0.00%	0.09%	0.12%	0.01%	0.00%	0.00%	0.09%	0.13%	0.01%	0.00%
Total Insurance	0.13%	0.36%	0.49%	0.03%	0.05%	0.11%	0.29%	0.38%	0.04%	0.05%	0.12%	0.30%	0.38%	0.04%	0.05%
Total Federal Rate	33.80%	38.10%	50.60%	19.10%	9.40%	31.00%	31.10%	38.60%	24.70%	8.50%	31.50%	32.10%	39.10%	25.20%	8.50%
Dependent Tuition Remission	2.00%	2.90%	2.90%	0.10%	0.00%	2.00%	2.90%	2.80%	0.20%	0.00%	2.00%	2.90%	2.80%	0.20%	0.00%
Total Non-Federal Rate	35.80%	41.00%	53.50%	19.20%	9.40%	33.00%	34.00%	41.40%	24.90%	8.50%	33.50%	35.00%	41.90%	25.40%	8.50%