FY 2026 / FY 2027 Fringe Benefit Rates

FT/PT A and PT B (effective 4/1/23) until amended

Description	Full Time & PT A	PT B
FICA	7.65%	7.65%
NYS.Disability	0.12%	0.12%
Unemployment	0.46%	0.17%
Workers' Compensation	0.35%	0.06%
TIAA Pension	6.89%	-
Health Insurance	18.93%	-
Life Insurance	0.06%	-
Long Term Disability	0.21%	-
Flex Spending Plan	0.03%	-
Retirement Payout	0.30%	-
Total	**35.00%**	**8.00%**

FY 2026

Released Time	%
Social Security/Medicare	7.53%
Unemployment	0.04%
Workers' Comp	0.31%
Retirement	16.30%
Health Benefits	26.325%
MCTMA Tax	0.895%
Total	**51.40%**

Adjunct Rate	%
Social Security/Medicare	7.53%
Unemployment	0.04%
Workers' Comp	0.33%
Retirement (TRS,ERS,TIAA)	1.25%
Health Benefits	4.155%
MCTMA Tax	0.895%
Total	**14.20%**

FY 2027

Released Time	%	
Social Security/Medicare	7.30%	
Unemployment	0.06%	
Workers' Comp	0.32%	
Retirement	16.48%	
Health Benefits	26.54%	
MCTMA Tax	0.60%	*
Total	**51.30%**	

Adjunct Rate	%	
Social Security/Medicare	7.30%	
Unemployment	0.06%	
Workers' Comp	0.32%	
Retirement (TRS,ERS,TIAA)	1.24%	
Health Benefits	4.08%	
MCTMA Tax	0.60%	*
Total	**13.60%**	

Summer 2026

Summer Salary	%
Social Security/Medicare	7.53%
Workers' Comp	0.35%
Retirement (Pension)	16.275%
MCTMA Tax	0.895%
Total	**25.05%**

* The CUNY Budget Office was subsequently informed by the State Division of Budget that the higher MTA rate does not apply to CUNY, as it is a government agency.
Summer 2025 relates to the period - June 2025 through August 2025