



**Office of Budget and Finance  
University Budget Office**

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To: College Budget Directors  
College Business Managers

From: Catherine Abata  
University Executive Budget Director

**Subject: FY2026 Fringe Benefit Rates - UPDATE**

The University's fringe benefit rates for fiscal year 2026 are updated to 51.4% for full-time employees and 14.2% for part-time employees to incorporate the State's MTA payroll tax increase from 0.60% to 0.895% effective 7/1/2025.

These rates apply to all tax levy employees as well as all Income Fund Reimbursable (IFR), Adult and Continuing Education (ACE), technology fee and EOC programs. Costs will be determined by calculating 51.4% of full-time salary expenses and 14.2% of part-time salary expenses. For the community colleges, any fringe expenses charged directly in FMS to these programs will offset total fringe amounts. Revenue deposits for all these programs must be sufficient to cover the fringe costs.

If you have any questions about the rates, please reach out to our office.

C: Sherif Soliman, Senior Vice Chancellor and CFO  
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