



FY 2025-2026 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 2025

Released Time	%
Social Security/Medicare	7.48%
Unemployment	0.00%
Workers' Comp	0.35%
Retirement	16.10%
Health Benefits	24.87%
MCTMA Tax	0.60%
Total	49.40%

Adjunct Rate	%
Social Security/Medicare	7.48%
Unemployment	0.00%
Workers' Comp	0.37%
Retirement (TRS,ERS,TIAA)	1.25%
Health Benefits	3.90%
MCTMA Tax	0.60%
Total	13.60%

Summer 2024

Summer Salary	%
Social Security/Medicare	7.36%
Workers' Comp	0.40%
Retirement (Pension)	16.54%
MCTMA Tax	0.60%
Total	24.90% *

FY 2026

Released Time	%
Social Security/Medicare	7.53%
Unemployment	0.04%
Workers' Comp	0.31%
Retirement	16.30%
Health Benefits	26.42%
MCTMA Tax	0.60%
Total	51.20%

Adjunct Rate	%
Social Security/Medicare	7.53%
Unemployment	0.04%
Workers' Comp	0.33%
Retirement (TRS,ERS,TIAA)	1.25%
Health Benefits	4.15%
MCTMA Tax	0.60%
Total	13.90%

Summer 2025

Summer Salary	%
Social Security/Medicare	7.48%
Workers' Comp	0.33%
Retirement (Pension)	16.09%
MCTMA Tax	0.60%
Total	24.50% **

Note: Summer 2024 relates to the period - June 2024 through August 2024
 Summer 2025 relates to the period - June 2025 through August 2025