



FY 2026 / FY 2027 Fringe Benefit Rates

FT/PT-A and PT-B until amended

Description	Full Time & PT- A (effective 4/1/23)	PT- B (effective 4/1/22)
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%

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	7.53%
Unemployment	0.04%
Workers' Comp	0.33%
Retirement (TRS,ERS,TIAA)	1.25%
Health Benefits	4.155%
MCTMA Tax	0.895%
Total	14.20%

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