

University of Washington
 FY 2021 Fringe Benefit Proposal
 Explanation of Rate Changes -- **Subject to approval by DHHS**

| Salary Classification Object Code | Salary Classification Description | 2020 Actual Rates | 2021 Proposed Rates | Difference - 2020 to 2021 | Footnote |
|-----------------------------------|-----------------------------------|-------------------|---------------------|---------------------------|----------|
| 01-10 | Faculty - Campus | 23.9% | 24.0% | 0.1% | |
| 01-20 | Medical Residents | 31.0% | 27.7% | -3.3% | (1) |
| 01-30/40 | Graduate Students | 21.2% | 22.4% | 1.2% | (2) |
| 01-50 | Post Doctoral Trainees | 22.7% | 22.8% | 0.1% | |
| 01-60 | Classified Staff - Campus | 41.2% | 39.6% | -1.6% | (3) |
| 01-70 | Professional Staff - Campus | 32.1% | 30.3% | -1.8% | (4) |
| 01-80 | Hourly Staff | 20.9% | 22.2% | 1.3% | (5) |
| 01-90 | Pre Doctoral Trainees | 27.1% | 21.0% | -6.1% | (6) |

General

Health care: 2020 healthcare premiums set at \$939 per month per eligible employee compared to \$976 per month per eligible employee for 2021. Year over year change represents a 3.9% increase.

PERS: The PERS contribution rate used in the 2020 rates was 12.86% of salary, and remains unchanged for the 2021 rates.

Supplemental retirement: The Supplemental Retirement component of the rates decreased in 2021 primarily due to a change in the calculation methodology which now contemplates the recent passing of HB 1661. Amounts now represent 0.38% funding rate applied to UWRP salaries plus expected payments to UWSRP retirees.

- (1) Core rates are largely in line for both years. The decrease in the total rate is primarily due to an over recovery of healthcare costs in 2019 that will be adjusted in 2021.
- (2) The year over year increase largely relates to inclusion of subsidized UPASS for 2021.
- (3) The year over year decrease largely relates to an over recovery of healthcare costs in 2019 that will be adjusted in 2021.
- (4) The year over year decrease is almost entirely driven by the change in the calculation methodology for supplemental retirement noted above.
- (5) The year over year increase is primarily due to increased healthcare costs for 2021.
- (6) The year over year decrease is primarily due to a projected decrease in graduate student health insurance premiums for 2021 compared to what was projected for 2020 as well as an over recovery related to these premiums in 2019 that will be adjusted in 2021.