University of Washington Fringe Benefit (Payroll Load) Rates Detailed Rates

Rates In Effect for Fiscal Year 2025

	Salary Object Codes										
PAYROLL LOAD RATES AND CONVERSION TABLE	Faculty	Medical	Graduate	Post	Classified	Professional Staff				Hourly	Pre Doc
		Teaching	Students	Doctoral	Staff		(1)	(2)	(3)	Staff	Trainees
FOR THE PERIOD: 7/1/24-6/30/25				Trainees							
	01-10	01-20	01-30/40	01-50	01-60	01-70	01-70ER	01-70EH	01-70EB	01-80	01-90
07-01 UNEMPLOYMENT COMP	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
07-02 WORKERS' COMP, MED. AID & INDUST. INS.	0.4%	0.7%	0.7%	0.0%	0.6%	0.5%	0.5%	0.5%	0.5%	0.6%	0.0%
07-03 GRADUATE STUDENT HEALTH	0.0%	0.0%	16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	22.5%
07-04 UWRP RETIREMENT	7.6%	4.7%	0.0%	0.0%	0.1%	5.7%	0.0%	5.7%	0.0%	0.3%	0.0%
07-05 PERS &	0.5%	0.1%	0.0%	0.0%	8.7%	2.2%	0.0%	2.2%	0.0%	7.3%	0.0%
07-07 SOCIAL SECURITY	5.3%	6.1%	0.5%	0.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.2%	0.0%
07-08 MEDICARE	1.5%	1.4%	0.1%	0.0%	1.4%	1.5%	1.5%	1.5%	1.5%	1.3%	0.0%
07-09 SUPPLEMENTAL RETIREMENT	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.4%	0.0%	0.0%	0.0%
07-10 HEALTH CARE	8.8%	15.8%	0.2%	18.7%	16.2%	12.6%	12.6%	0.0%	0.0%	7.2%	0.0%
07-10 PMFL	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.0%	0.0%	0.3%	0.0%
07-10 U-PASS	0.2%	0.3%	0.7%	0.0%	0.3%	0.2%	0.2%	0.0%	0.0%	0.4%	0.0%
07-13 SEPARATION LEAVE	0.0%	0.0%	0.0%	0.0%	0.8%	0.9%	0.9%	0.9%	0.9%	0.0%	0.0%
TOTAL RATE PER DOLLAR OF SALARY	24.9%	29.3%	18.7%	18.7%	34.4%	30.3%	22.0%	17.3%	9.0%	23.0%	22.5%

- (1) Exempt from Retirement
- (2) Exempt from Health Care
- (3) Exempt from Retirement & Health Care

These rates apply only to Global Health employees who are overseas. The departments with employees whose salaries are subject to these rates would be aware of to whom they applied. If you are not one of these departments, these rates would not apply to your cost center(s).