

University of Washington
Fringe Benefit (Payroll Load) Rates
Detailed Rates
Rates In Effect for Fiscal Year 2025

PAYROLL LOAD RATES AND CONVERSION TABLE FOR THE PERIOD: 7/1/24-6/30/25	Salary Object Codes										
	Faculty	Medical Teaching	Graduate Students	Post Doctoral Trainees	Classified Staff	Professional Staff			Hourly Staff	Pre Doc Trainees	
						(1)	(2)	(3)			
	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 I & II	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	8.9%	15.6%	0.1%	18.7%	16.3%	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).