

FY26 Indiana University Benefit Rate Information

FY 26 Benefit Rates

| Employee Category | Object Code(s) | Group Insurance FICA Benefits | | Retirement | | Terminal Pay | Total Rate |
|------------------------------------|---|-------------------------------|--------|------------|--------|--------------|------------|
| | | (5625) | (5760) | (5772) | (5773) | (5774) | |
| ACADEMIC: | | | | | | | |
| Exempt | 2000, 2005, 2008, 2280, 2288 | 19.70% | 6.75% | | | | 34.95% |
| Retirement Ineligible (Summer) | 2010 | 19.70% | 6.75% | | | | 26.45% |
| Overload | 2170 | | 6.75% | | | | 6.75% |
| Admin. Supplement | 2200 | | 6.75% | | | | 6.75% |
| Residents | 2290 | | 6.75% | | | | 6.75% |
| OTHER ACADEMIC: | | | | | | | |
| Non-Student | 2300-2310, 2333-34, 2342-44, 2362-64, 2392-94 | | 6.75% | | | | 6.75% |
| Student | 2331-32, 2340-41, 2350-61, 2370-91 | | | | | | 0.0% |
| PROFESSIONAL: | | | | | | | |
| Exempt | 2400, 2405, 2408 | 19.70% | 6.75% | 8.50% | | 1.47% | 36.42% |
| Non-Exempt | 2480, 2488 | 19.70% | 6.75% | 8.50% | | 1.47% | 36.42% |
| Overload | 2420, 2428 | | 6.75% | | | | 6.75% |
| NON-EXEMPT STAFF: | | | | | | | |
| PERF & Retirement Savings Eligible | 2500, 2504 | 19.70% | 6.75% | | 11.45% | 0.98% | 38.88% |
| TEMPORARY: | | | | | | | |
| Temporary Regular - HRR | 3000, 3150 | | 6.75% | | | | 6.75% |
| Temp w/Retirement Overtime Hours | 3250 | | 6.75% | | | | 6.75% |
| Temporary w/Retirement - HRP | 3050 | | 6.75% | | 11.45% | | 18.20% |
| Non-Exempt Staff Premium Hours | 3100 | | 6.75% | | 11.45% | | 18.20% |
| Non-Exempt Staff Overtime | 3200 | | 6.75% | | 11.45% | | 18.20% |
| Salaried Overtime Hours - .50 rate | 3205 | | 6.75% | | 11.45% | | 18.20% |
| Non-Eligible Overtime Hours | 3210 | | 6.75% | | 11.45% | | 18.20% |
| Student Work Study | 3950-51, 3300-01, 3390-91, 3400-01, 3800-01, 3850-51, 3940-41, 3960-61, 3970-71 | | | | | | 0.00% |
| Non-Student Work Study | 3302-04, 3392-94, 3402-04, 3802-04, 3852-54, 3942-44, 3952-54, 3962-64, 3972-74 | | 6.75% | | | | 6.75% |
| Temporary Student - HRR | 3500 | | | | | | 0.00% |
| Student Premium/Overtime | 3600, 3700 | | | | | | 0.00% |
| Supplemental Pay | 4580, 4588 | | 6.75% | | | | 6.75% |
| Digital Voice - DVA | 4586 | | | | | | 0.00% |
| Foreign Honorarium | 4581 | | | | | | 0.00% |
| Retired | 4582 | | | | | | 0.00% |
| Supplemental/additional | | | | | | | 0.00% |
| Student pay | 4590 through 5821 | | | | | | 0.00% |

Terminal Pay

Due to changes in Uniform Guidance (federal audit requirements), Indiana University will be including terminal pay in the fringe benefit rate as of July 1, 2025. Terminal pay will be charged to departments as a percentage of an eligible employee's salary or wage every pay period. These funds will be collected in a central UA account that will be used to pay the employee's terminal pay when they leave the university.

Important items to note related to this change:

A separate benefit pool is now required for staff, separate from faculty, so that terminal pay can be included in the rate. This will result in a new academic rate for faculty. See FY26 Employee Benefit Calculation Percentages table.

Accruals for vacation and sick will no longer appear on the auxiliary and campus accounts at year-end. These will be recorded at a consolidated level.

Because terminal pay is included in the benefit rate, it will no longer result in a direct charge to departmental or contract and grant accounts.

Departments will budget for terminal pay as a fringe benefit charged on the applicable salary and wage object codes.