



USC

SPONSORED AWARDS MANAGEMENT

07/17/26

SN27-01

FRINGE BENEFIT RATES 07/01/26 – 12/31/26

A.	State Retirement	24.66%
B.	FICA (Social Security)	7.65%
C.	Unemployment Compensation	.01%
D.	Worker's Compensation	.40%

Total 32.72%

E. Health Insurance - (effective 01/01/2026 – 12/31/26)

Coverage Type	State Health Plan	Dental	Total/Month (12 mo. appt.)	Total/Annual
Employee Only	\$ 555.08	\$13.48	\$ 568.56	\$ 6,823
Employee/Spouse	\$ 1,165.56	\$13.48	\$ 1,179.04	\$ 14,148
Employee/Child	\$ 950.48	\$13.48	\$ 963.96	\$ 11,568
Full Family	\$ 1,521.40	\$13.48	\$ 1,534.88	\$ 18,419

The above rates are to be applied when the faculty/staff is on a twelve-month appointment.

The following rates are to be applied when the faculty member has a nine-month appointment:

Coverage Type	Total/Month (9 mo. appt.)
Employee Only	\$ 758.08
Employee/Spouse	\$ 1,572.05
Employee/Child	\$ 1,285.28
Full Family	\$ 2,046.51

For a faculty member (with spouse) on a nine-month appointment, the monthly rate is \$1,572.05 [$1,179.04 \times 12 = 14,148.48 \div 9 = 1,572.05$].

(see Fringe Benefit calculations on next page)

II. Calculation of Fringe Benefits

A. *Faculty, Staff, and Postdoctoral Associates:*

$(A+B+C+D) \times \text{Salary} + E$
 $(32.72\% \times \text{Salary} + \text{Health Insurance})$

B. *Faculty Summer Salary only:*

$(A+B+C+D) \times \text{Salary}$
 $(32.72\% \times \text{Salary})$

C. *Students - Graduate and Undergraduate when enrolled and regularly attending classes:*

$(D) \times \text{Salary}$
 $(.40\% \times \text{Salary})$

D. *Temporary Help, Unclassified, Students during summer (when not enrolled and attending classes):*

$(B+C+D) \times \text{Salary}$
 $(8.06\% \times \text{Salary})$

(Changes in bold.)