



USC

SPONSORED AWARDS MANAGEMENT

01/09/25

SN25-02

FRINGE BENEFIT RATES
01/01/25 – 06/30/25

A.	<i>State Retirement</i>	24.91%
B.	<i>FICA (Social Security)</i>	7.65%
C.	<i>Unemployment Compensation</i>	.01%
D.	<i>Worker's Compensation</i>	.40%
	<i>Total</i>	32.97%

E. Health Insurance - (effective 01/01/2025 – 12/31/2025)

<u>Coverage Type</u>	<u>State Health Plan</u>	<u>Dental</u>	<u>Total/Month</u> (12 mo. appt.)	<u>Total/Annual</u>
Employee Only	\$ 530.70	\$13.48	\$ 544.18	\$ 6,530
Employee/Spouse	\$ 1,112.44	\$13.48	\$ 1,125.92	\$ 13,511
Employee/Child	\$ 909.54	\$13.48	\$ 923.02	\$ 11,076
Full Family	\$ 1,452.92	\$13.48	\$ 1,466.40	\$ 17,597

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:

<u>Coverage Type</u>	<u>Total/Month</u> (9 mo. appt.)
Employee Only	\$ 725.57
Employee/Spouse	\$ 1,501.23
Employee/Child	\$ 1,230.69
Full Family	\$ 1,955.20

For a faculty member (with spouse) on a nine-month appointment, the monthly rate is \$1,501.23. [1,125.92 X 12 = 13,511.04 ÷ 9 = 1,501.23].

(see Fringe Benefit calculations on next page)

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II. Calculation of Fringe Benefits

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

(A+B+C+D) x Salary + E
(32.97% x Salary + Health Insurance)

B. *Faculty Summer Salary only:*

(A+B+C+D) x Salary
(32.97% x Salary)

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

(D) x Salary
(.40% x Salary)

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

(B+C+D) x Salary
(8.06% x Salary)

(Changes in bold.)