



# FRINGE BENEFITS MATRIX

FISCAL YEAR 2024-2025

	No STRS if EE has PARS	No PERS if EE has PARS	No OASDI if EE has PARS									
24/25 Fringe Benefit Rates	19.10%	27.05%	1.30%	6.20%	1.45%	0.00%	0.05%	1.50%				

Wage Limits for Benefit Calcs	\$330,000 ** or \$166,617	\$330,000** or \$146,042		\$160,200								
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Object Code	Salary Object Description	See Note 1	STRS 3111 or 3115	PERS 3211 or 3215	PARS 3331 or 3335	OASDI 3311 or 3315	MEDICARE 3321 or 3325	HEALTH & WELFARE 3411 or 3415	Active Ret. Ins. Cost 3431 or 3435	SUI 3511 or 3515	WCI 3611 or 3615	CASH FRINGE 3911 or 3915
1465	Inst/Sum-Physicians/Psych, PT	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1470	Part-Time Child Dev Teachers	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1471	Sub Child Dev Teachr-Shortterm	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1473	FT Beyond Contract-Child Dev	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1480	Part-Time Reassigned Time	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1481	Sub Instr-Reassigned Time,ST	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1483	Beyond Contr - Reassigned Time	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1484	Int/Sum Beynd Contr-Reassigned	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1485	Int/Sum - Reassigned Time, PT	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1490	Non-Instructional Banked LHE	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
2110	Classified Management	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	Yes*	Yes	Yes	Yes	Yes
2120	Confidential Employees	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
2130	Classified Employees	Non-Instructional	If on A Payroll	If on B Payroll	None	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
2310	Classified Employees - Ongoing	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
2320	Classified Employees - Hourly	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	Check with HR to see if EE is eligible	Yes	Yes	Yes	None
2330	Trustees Salaries	Non-Instructional	None	None	None	Yes	Yes	Yes	Yes	Yes	Yes	None
2340	Student Assistants - Hourly	Non-Instructional	None	None	None	See Pay Register	See Pay Register	None	Yes	See Pay Register	Yes	None
2341	Student Assistants - Com Svc	Non-Instructional	None	None	None	See Pay Register	See Pay Register	None	Yes	See Pay Register	Yes	None
2345	Professional Experts	Non-Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
2350	Overtime - Classified Employee	Non-Instructional	None	None	None	Yes	Yes	None	Yes	Yes	Yes	None
LHE Payout			None	None	None	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
Vacation Payout			None	None	None	Yes	Yes	None	Yes	Yes	Yes	None
Comp Time Payout			None	None	None	Yes	Yes	None	Yes	Yes	Yes	None

\* May not have HW if short-term, retiree, or interim. Check with HR to see if EE is eligible

\*\* IRS 401(a)(17) pensionable wage limit applies to members hired after 07/01/1996.

Note 1: Salary Object Codes that are Instructional must be paired with Benefit Object Codes that end in "1". Salary Object Codes that are Non-Instructional must be paired with Benefit Object Codes that end in "5".