

FRINGE BENEFITS MATRIX

FISCAL YEAR 2025-2026

	No STRS if EE has PARS	No PERS if EE has PARS	No OASDI if EE has PARS							
25/26 Fringe Benefit Rates	19.10%	26.81%	1.30%	6.20%	1.45%	0.00%	0.05%	1.75%		
Wage Limits for Benefit Calcs	\$350,000 ** or \$182,266	\$350,000** or \$155,801		\$160,200						

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
1110	Contract Instructors	Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1112	Contract Extension-Instructors	Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1116	Sub Instructors - Long Term	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
1190	Sabbaticals - Instructional	Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1310	Part-Time Instructors	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
1311	Sub Instructors, Short Term	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
1313	Beyond Contract-Instructors	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
1314	Int/Sum-Beyond Contract	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
1315	Int/Sum-Instructors, Part-Time	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
1317	Assistant Coaches	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
1390	Instructional Banked LHE	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
2210	Inst Assistants - Full-Time	Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
2410	Inst Assistant - Ongoing	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
2420	Inst Assistant - Hourly	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
2430	DO NOT USE	Instructional	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE
2440	Instructional Associates	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
2445	Professional Experts - Instruc	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
2450	Overtime - Inst Classified	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
1210	Academic Management	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes*	Yes	Yes	Yes	Yes
1220	Contract Librarians	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1222	Contract Extension - Librarian	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1226	Sub Librarians - Long Term	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
1230	Contract Counselors	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1232	Contract Extension-Counselors	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1236	Sub Counselors - Long Term	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
1240	Nursing Personnel	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1241	DO NOT USE	Non-Instructional	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE	DO NOT USE
1242	Contract Extension - Nursing	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1246	Sub Nursing - Long Term	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
1250	Contract Coordinator	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1250-stipends	Contract Coordinator	Non-Instructional	If on A Payroll	Never	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1252	Contract Extension-Coordinator	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1256	Sub Coordinators - Long Term	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
1260	Physicians/Psychiatrists/Psych	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1262	Contract Ext-Physicians/Psych	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1266	Sub Physicians/Psychiatrist-LT	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
1270	Child Development Teachers	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1272	Contr Ext Child Dev -FUTURE USE	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1280	Contract - Reassigned Time	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1282	Contract Ext - Reassigned Time	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None
1286	Sub Instr LT - 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)	Check with HR to see if EE is eligible	Yes	Yes	Yes	None
1290	Sabbaticals-Non-Instructional	Non-Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1405	Part-Time Faculty Office Hours	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
1410	Part-Time Academic Management	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
1420	Part-Time Librarians	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
1421	Sub Librarians, Short Term	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
1423	Beyond Contract-Librarians	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
1424	Int/Sum Beyond Contr-Librarian	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
1425	Int/Sum-Librarians, Part-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
1430	Part-Time Counselors	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
1431	Sub Counselors, Short Term	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
1433	Beyond Contract - Counselors	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
1434	Int/Sum Beyond Contr-Counselor	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
1435	Int/Sum - Counselors, Part-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
1440	Part-Time Nursing	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
1441	Sub Nurses, Short Term	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
1443	Beyond Contract - Nursing	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
1444	Int/Sum Beyond Contr-Nursing	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
1445	Int/Sum - Nursing, Part-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
1450	Part-Time Coordinators	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
1451	Sub Coordinators, Short Term	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
1453	Beyond Contract - Coordinators	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
1454	Int/Sum Beyond Contr-Coordinator	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
1455	Int/Sum - Coordinators, 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
1460	Part-Time Physicians/Psych	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
1461	Sub Physicians/Psych, 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
1463	Beyond Contr-Physicians/Psych	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
1464	Int/Sum Beyond Contr-Physician	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

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FISCAL YEAR 2025-2026

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25/26 Fringe Benefit Rates	19.10%	26.81%	1.30%	6.20%	1.45%	0.00%	0.05%	1.75%				

Wage Limits for Benefit Calcs	\$350,000 ** or \$182,266	\$350,000** or \$155,801		\$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".