

## YSU Fringe Benefit Chargeback Rates - FY 2027 Budget Planning

ACCOUNT CODE	EMPLOYEE CLASSIFICATION	Budgeted Fringe Rates	Federal Grants FY 2027 Budgeted Fringe Rates
601100	Professor	36%	35%
601200	Associate Professor	36%	35%
601300	Assistant Professor	36%	35%
601400	Senior Lecturer	36%	35%
601500	Post Doctoral	36%	35%
601600	Lecturer	36%	35%
601700	Principal Lecturer	36%	35%
602100	Summer School	16%	16%
602200	Faculty Overload	16%	16%
602300	Part Time Faculty	18%	18%
602400	Continuing Education Faculty	16%	16%
602500	Faculty Secondary Appointments	16%	16%
603100	Professional & Admin. Full Time	40%	39%
603200	Professional & Admin. Part Time ( $\geq .50$ FTE)	40%	39%
603250	Professional & Admin. Part Time ( $< .50$ FTE)	40%	40%
603300	Classified Full Time	48%	47%
603400	Classified Part Time ( $\geq .50$ FTE)	48%	47%
603450	Classified Part Time ( $< .50$ FTE)	48%	48%
604110	Classified Temp Intermittent	22%	22%
604210	Classified-Overtime	48%	47%
604310	Supplementary Salaries	13%	13%
604410	Occasional Service Payment	13%	13%
605100	Graduate Assistantship Research (GA/GRA)	105%	105%
605110	Graduate Assistantship Teaching (TA)	105%	105%
605210	Graduate Assistantship Non Research (Schly)	105%	105%
605300	Graduate Assistant Interns	105%	105%
605350	Fellowships	105%	105%
605410	Student Wages	5%	5%
605430	Research Assistants	5%	5%
605510	Task Based Stipends	5%	5%
605600	Ph.D. Assistantships	50%	50%

**Notes and assumptions:**

1. Rates are based on a hindsight analysis of actual fringe benefit experience for the 12-month period ending 2/28/26. Expenses analyzed include STRS and OPERS retirement contributions, workers compensation insurance, healthcare coverage, employee parking, tuition remission, Medicare, life insurance, and other miscellaneous categories.