

**University of Arizona**  
**EMPLOYEE RELATED EXPENSES - BY EMPLOYEE CLASS**  
**FISCAL YEAR 2021-2022**  
**FINAL**

E.R.E. ELEMENTS	FULL-BENEFIT EMPLOYEE	ANCILLARY EMPLOYEE	STUDENT EMPLOYEE	GRADUATE ASSISTANTS
F.I.C.A.	6.38%	7.65%	1.45%	1.46%
RETIREMENT	9.48%	1.41%	0.00%	0.00%
HEALTH, DENTAL, LIFE	13.46%	9.99%	0.00%	11.38%
EMPLOYEE TUITION BENEFITS	1.28%	0.00%	0.00%	0.00%
WORKER'S COMP	0.39%	0.39%	0.39%	0.39%
UNEMPLOYMENT	0.10%	0.10%	0.00%	0.00%
LIABILITY INSURANCE	0.34%	0.34%	0.34%	0.34%
EMPLOYEE WELLNESS	0.26%	0.07%	0.00%	0.00%
TERMINATION LEAVE	0.62%	0.34%	0.00%	0.00%
<b>SUBTOTAL</b>	<b>32.31%</b>	<b>20.29%</b>	<b>2.18%</b>	<b>13.57%</b>
CARRY FWD DFCT/(SRPLS)	-1.29%	-2.71%	-0.48%	-0.87%
Rate (Unrounded)	31.02%	17.58%	1.70%	12.70%
<b>ERE RATE (ROUNDED)</b>	<b>31.0%</b>	<b>17.6%</b>	<b>1.7%</b>	<b>12.7%</b>

EMPLOYEE ERE CODE	2,4,6	3,7	1	8
ACCOUNT OBJECT CODE	9520	9514	9515	9517
EXPENSE OBJECT CODE	2121	2114/2116	2117	2119