

University of Arizona
EMPLOYEE RELATED EXPENSES - BY EMPLOYEE CLASS
FISCAL YEAR 2023-2024
FINAL

E.R.E. ELEMENTS	FULL-BENEFIT EMPLOYEE	ANCILLARY EMPLOYEE	STUDENT EMPLOYEE	GRADUATE ASSISTANTS
F.I.C.A.	6.70%	7.65%	1.50%	1.24%
RETIREMENT	9.49%	1.06%	0.00%	0.00%
HEALTH, DENTAL, LIFE	13.55%	9.37%	0.00%	11.24%
EMPLOYEE TUITION BENEFITS	1.14%	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	0.31%	0.31%	0.31%	0.31%
EMPLOYEE WELLNESS	0.44%	0.38%	0.00%	0.00%
TERMINATION LEAVE	0.94%	0.75%	0.00%	0.00%
SUBTOTAL	33.06%	20.01%	2.20%	13.18%
CARRY FWD DFCT/(SRPLS)	-1.08%	-2.90%	-0.19%	0.06%
Rate (Unrounded)	31.98%	17.11%	2.01%	13.24%
ERE RATE (ROUNDED)	32.0%	17.1%	2.0%	13.2%

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