

University of Arizona
EMPLOYEE RELATED EXPENSES - BY EMPLOYEE CLASS
FISCAL YEAR 2024-2025
FINAL

E.R.E. ELEMENTS	FULL-BENEFIT EMPLOYEE	ANCILLARY EMPLOYEE	STUDENT EMPLOYEE	GRADUATE ASSISTANTS
F.I.C.A.	6.60%	7.65%	1.61%	1.31%
RETIREMENT	9.17%	1.13%	0.00%	0.00%
HEALTH, DENTAL, LIFE	13.39%	6.70%	0.00%	12.82%
EMPLOYEE TUITION BENEFITS	0.87%	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	0.18%	0.21%	0.00%	0.00%
TERMINATION LEAVE	0.55%	0.40%	0.00%	0.00%
SUBTOTAL	31.56%	16.89%	2.31%	14.83%
CARRY FWD DFCT/(SRPLS)	0.41%	0.17%	-0.32%	-1.87%
Rate (Unrounded)	31.97%	17.06%	1.99%	12.96%
ERE RATE (ROUNDED)	32.0%	17.1%	2.0%	13.0%
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