

University of Arizona
EMPLOYEE RELATED EXPENSES - BY EMPLOYEE CLASS
FISCAL YEAR 2025-2026
APPROVED

E.R.E. ELEMENTS	FULL-BENEFIT EMPLOYEE	ANCILLARY EMPLOYEE	STUDENT EMPLOYEE	GRADUATE ASSISTANTS
F.I.C.A.	6.82%	7.65%	1.60%	1.87%
RETIREMENT	9.54%	1.59%	0.00%	0.00%
HEALTH, DENTAL, LIFE	15.09%	7.61%	0.00%	12.56%
EMPLOYEE TUITION BENEFITS	0.75%	0.00%	0.00%	0.00%
WORKER'S COMP	0.39%	0.39%	0.39%	0.39%
UNEMPLOYMENT	0.20%	0.22%	0.00%	0.00%
LIABILITY INSURANCE	0.28%	0.28%	0.28%	0.28%
EMPLOYEE WELLNESS	0.25%	0.31%	0.00%	0.00%
TERMINATION LEAVE	0.57%	0.53%	0.00%	0.00%
SUBTOTAL	33.89%	18.58%	2.27%	15.10%
CARRY FWD DFCT/(SRPLS)	-1.86%	-2.95%	-0.27%	-2.12%
Rate (Unrounded)	32.03%	15.63%	2.00%	12.98%
ERE RATE (ROUNDED)	32.0%	15.6%	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