UNIVERSITY OF WISCONSIN SYSTEM

Budget & Planning

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Below you will find the UW System's 2023-25 base fringe benefit rates.

Historically the UW System fringe benefit rates are established for the upcoming biennium using actual expenditures from the most recent completed fiscal year. The percentages are then adjusted for any known increase factors when establishing the rates. For 2023-25, the actual expenditures are from fiscal year 2022.

The UW System has worked with the Department of Administration to arrive at a 2023-25 rate for permanent and project positions. Special adjustments have been made for anticipated increases in calendar 2023 for the employer share of retirement and sick leave conversion benefits. For all other fringe categories, actual 2022 expenditures as a percent of salaries were used to calculate the percentages.

If you have any questions regarding the rates please contact Jennifer Goytowski (jgoytowski@uwsa.edu).

UW System 2023-25 Fringe Benefit Rates

	Permanent & Project	Graduate Assistants	LTE	Student Help
Social Security (FICA)	7.65%	0.39%	7.65%	1.73%
Retirement	6.80%	-	6.80%	-
Prior Service Costs	3.20%	-	-	-
Sick Leave Conversion	0.90%	-	0.90%	-
Health Insurance	18.72%	26.88%	2.08%	-
Income Continuation Insurance	0.27%	-	-	-
Other	0.28%	-	0.33%	-
Total	37.82%	27.27%	17.76%	1.73%
Variable	15.35%	0.39%	15.35%	1.73%