

**RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY**  
**OFFICE OF THE UNIVERSITY CONTROLLER**

**Fringe Benefits Rates Fiscal Year 2025**  
**Applicability to Salaries & Wages Sub-Codes**

Description	State of New Jersey				Rutgers Only Components							Total
	Pension	Health	S.U.I.	T.D.I.	U.S.L	W/C	T/R	V/P	ABP Match	Lecturer	Carry Forward	
NonFed Regular Salary Faculty & Staff	34.25%	36.54%	0.00%	0.20%	0.18%	0.38%	0.32%	0.53%	0.53%	0.00%	0.01%	<b>72.94%</b>
NonFed Post-Doc Associates	0.00%	36.55%	0.00%	0.30%	0.00%	0.08%	0.78%	0.00%	0.00%	0.00%	0.00%	<b>37.71%</b>
NonFed Grad/Teaching Assistants	0.00%	36.50%	0.00%	0.00%	0.00%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	<b>36.84%</b>
NonFed House Staff	0.00%	36.56%	0.00%	0.30%	0.00%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	<b>37.01%</b>
NonFed Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.47%	0.00%	0.00%	8.00%	0.01%	<b>8.68%</b>
FED Regular Salary Faculty & Staff	12.76%	14.24%	0.10%	0.30%	0.18%	0.38%	0.94%	0.53%	0.53%	0.00%	0.00%	<b>29.96%</b>
FED Post-Doc Associates	0.00%	17.09%	0.00%	0.30%	0.00%	0.08%	0.78%	0.00%	0.00%	0.00%	0.01%	<b>18.26%</b>
FED Grad/Teaching Assistants	0.00%	21.95%	0.00%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	<b>22.33%</b>
FED House Staff	0.00%	21.46%	0.00%	0.30%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	<b>22.14%</b>
FED Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.47%	0.00%	0.00%	8.00%	0.00%	<b>8.67%</b>

Fringe Benefits Rates Fiscal Year 2024  
Applicability to Salaries & Wages Sub-Codes

Description	State of New Jersey				Rutgers Only Components						Total
	Pension	Health	S.U.I.	T.D.I.	U.S.L	W/C	T/R	V/P	ABP Match	Carry Forward	
NonFed Regular Salary Faculty & Staff	30.20%	32.30%	0.10%	0.21%	0.14%	0.20%	0.23%	0.32%	0.25%	0.00%	<b>63.95%</b>
NonFed Post-Doc Associates	0.00%	32.30%	0.00%	0.20%	0.00%	0.32%	0.38%	0.00%	0.00%	0.00%	<b>33.20%</b>
NonFed Grad/Teaching Assistants	0.00%	32.30%	0.00%	0.00%	0.00%	0.34%	0.00%	0.00%	0.00%	-0.01%	<b>32.63%</b>
NonFed House Staff	0.00%	32.30%	0.00%	0.19%	0.00%	0.34%	0.00%	0.00%	0.00%	0.00%	<b>32.83%</b>
FED Regular Salary Faculty & Staff	10.93%	10.39%	0.10%	0.21%	0.12%	0.51%	0.46%	0.30%	0.46%	-0.01%	<b>23.47%</b>
FED Post-Doc Associates	0.00%	13.39%	0.00%	0.20%	0.00%	0.44%	0.38%	0.00%	0.00%	0.00%	<b>14.41%</b>
FED Grad/Teaching Assistants	0.00%	17.75%	0.00%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	<b>18.13%</b>
FED House Staff	0.00%	17.20%	0.00%	0.18%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	<b>17.76%</b>

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Fringe Benefits Rates Fiscal Year 2023  
Applicability to Salaries & Wages Sub-Codes [Non State Funded Accounts]

Description	State of New Jersey				Rutgers Only Components						Total
	Pension	Health	S.U.I.	T.D.I.	U.S.L	W/C	T/R	V/P	ABP Match	Carry Forward	
Regular Salary Faculty & Staff	29.20%	30.30%	0.00%	0.20%	0.15%	0.36%	0.63%	0.47%	0.29%	-0.65%	<b>60.95%</b>
Co-Adjutant Salaries - Non Instruc	0.00%	0.00%	0.00%	0.00%	0.00%	0.36%	0.00%	0.00%	0.00%	-0.06%	<b>0.30%</b>
Post-Doc Associates	29.20%	30.30%	0.00%	0.20%	0.00%	0.36%	1.19%	0.00%	0.00%	-0.50%	<b>60.75%</b>
Grad/Teaching Assistants	0.00%	30.30%	0.00%	0.00%	0.00%	0.52%	0.00%	0.00%	0.00%	-0.40%	<b>30.42%</b>
House Staff	0.00%	30.30%	0.00%	0.20%	0.00%	0.47%	0.00%	0.00%	0.00%	-0.38%	<b>30.59%</b>