

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

Fringe Benefits Rates Fiscal Year 2026
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	
Non Sponsored Regular Salary Faculty & Staff	30.67%	32.80%	0.10%	0.21%	0.14%	0.41%	0.38%	0.29%	0.66%	0.00%	0.01%	65.67%
Non Sponsored Post-Doc Associates	0.00%	39.02%	0.00%	0.24%	0.00%	0.14%	1.09%	0.00%	0.00%	0.00%	0.00%	40.49%
Non Sponsored Grad/Teaching Assistants	0.00%	32.49%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	32.63%
Non Sponsored House Staff	0.00%	37.85%	0.00%	0.22%	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	38.24%
Non Sponsored Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.03%	0.00%	0.00%	8.00%	0.00%	8.12%
Sponsored Regular Salary Faculty & Staff	15.19%	14.44%	0.25%	0.53%	0.13%	0.37%	0.35%	0.27%	0.61%	0.00%	0.00%	32.14%
Sponsored Post-Doc Associates	0.00%	16.39%	0.00%	0.04%	0.00%	0.08%	0.62%	0.00%	0.00%	0.00%	0.00%	17.13%
Sponsored Grad/Teaching Assistants	0.00%	21.90%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	22.00%
Sponsored House Staff	0.00%	21.64%	0.00%	0.28%	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%	22.04%
Sponsored Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.03%	0.00%	0.00%	8.00%	0.00%	8.12%

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	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%	72.94%
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%	37.71%
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%	36.84%
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%	37.01%
NonFed Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.47%	0.00%	0.00%	8.00%	0.01%	8.68%
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%	29.96%
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%	18.26%
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%	22.33%
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%	22.14%
FED Lecturers	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.47%	0.00%	0.00%	8.00%	0.00%	8.67%

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	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%	63.95%
NonFed Post-Doc Associates	0.00%	32.30%	0.00%	0.20%	0.00%	0.32%	0.38%	0.00%	0.00%	0.00%	33.20%
NonFed Grad/Teaching Assistants	0.00%	32.30%	0.00%	0.00%	0.00%	0.34%	0.00%	0.00%	0.00%	-0.01%	32.63%
NonFed House Staff	0.00%	32.30%	0.00%	0.19%	0.00%	0.34%	0.00%	0.00%	0.00%	0.00%	32.83%
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%	23.47%
FED Post-Doc Associates	0.00%	13.39%	0.00%	0.20%	0.00%	0.44%	0.38%	0.00%	0.00%	0.00%	14.41%
FED Grad/Teaching Assistants	0.00%	17.75%	0.00%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	18.13%
FED House Staff	0.00%	17.20%	0.00%	0.18%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	17.76%