Service Center Fringe Benefit Rates
FY26 vs. FY25
NC State University

	UPPER LEDGER 3 BENEFIT RATE				LOWER LEDGER 3 BENEFIT RATE				LOWER LEDGER 4 BENEFIT RATE (16031)				LOWER LEDGER 4 BENEFIT RATE (16032)				LEDGER 5 BENEFIT RATE			
Employee Type	PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance	
	NEW	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***	***NEW***	***OLD***
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Full Time SPA/EPA TSERS >=.75 FTE and a 9 month or greater appointment	33.02%	32.39%	$8331/year	$8095/year	32.92%	32.29%	$8331/year	$8095/year	32.72%	32.09%	$8331/year	$8095/year	32.82%	32.19%	$8331/year	$8095/year	32.82%	32.19%	$8331/year	$8095/year
Full Time SPA/EPA Optional Retirement >=.75 FTE and a 9 month or greater appointment	22.59%	22.31%	$8331/year	$8095/year	22.49%	22.21%	$8331/year	$8095/year	22.29%	22.01%	$8331/year	$8095/year	22.39%	22.11%	$8331/year	$8095/year	22.39%	22.11%	$8331/year	$8095/year
Part Time/Permanent TSERS SPA/EPA <=.75 FTE	8.35%	8.35%	$0/year	$0/year	8.25%	8.25%	$0/year	$0/year	8.05%	8.05%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year
Post Doc-Eligible for Post Doc Health Insurance Plan >=.75 FTE	8.35%	8.35%	$5763/year	$5590/year	8.25%	8.25%	$5763/year	$5590/year	8.05%	8.05%	$5763/year	$5590/year	8.15%	8.15%	$5763/year	$5590/year	8.15%	8.15%	$5763/year	$5590/year
Post Doc-Not Eligible for Post Doc Health Insurance Plan <=.75 FTE	8.35%	8.35%	$0/year	$0/year	8.25%	8.25%	$0/year	$0/year	8.05%	8.05%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year
Graduate Student Employee -Eligible for GSSP Health Insurance Plan	8.35%	8.35%	$3615/year	$3347/year	8.25%	8.25%	$3615/year	$3347/year	8.05%	8.05%	$3615/year	$3347/year	8.15%	8.15%	$3615/year	$3347/year	8.15%	8.15%	$3615/year	$3347/year
Graduate Student Employee-Not Eligible for GSSP Health Insurance Plan	8.35%	8.35%	$0/year	$0/year	8.25%	8.25%	$0/year	$0/year	8.05%	8.05%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year
Graduate Student Employee-(Eligible for GSSP Health Plan, but Opted for ACA Health)	8.35%	8.35%	$2212.32/yea	$2212.32/year	8.25%	8.25%	$2212.32/year	$2212.32/year	8.05%	8.05%	$2212.32/year	$2212.32/year	8.15%	8.15%	$2212.32/year	$2212.32/year	8.15%	8.15%	$2212.32/year	$2212.32/year
Other Temp-Eligible for ACA Health Insurance Plan >=.75 FTE* for 3 months or more ***AND*** employee opts for this ACA insurance coverage. *Eligibility for a new temp is .75 FTE or greater for 3 months or more	8.35%	8.35%	$2212.32/yea	$2212.32/year	8.25%	8.25%	$2212.32/year	$2212.32/year	8.05%	8.05%	$2212.32/year	$2212.32/year	8.15%	8.15%	$2212.32/year	$2212.32/year	8.15%	8.15%	$2212.32/year	$2212.32/year
Other Temp- A)-Not Eligible for ACA Health Insurance (Employee is not >=.75 FTE* for 3 months or more) ***OR*** B)-Eligible for ACA Health Insurance Plan (Employee is >=.75FTE for 3 months or more BUT employee opts out of ACA Health Insurance) *Eligibility for a new temp is .75 FTE or greater for 3 months or more ---Keep in mind that FTE from all NCSU/UNC jobs have to be combined for eligiblity	8.35%	8.35%	$0/year	$0/year	8.25%	8.25%	$0/year	$0/year	8.05%	8.05%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year	8.15%	8.15%	$0/year	$0/year