

Service Center Fringe Benefit Rates
FY27 vs. FY26
NC State University

Employee Type	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			
	PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance		PERCENT		Health Insurance	
	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26	NEW 2026-27	OLD 2025-26
Full Time SPA/EPA TSERS >=.75 FTE and a 9 month or greater appointment	34.60%	33.02%	\$8748/year	\$8331/year	34.60%	32.92%	\$8748/year	\$8331/year	34.15%	32.72%	\$8748/year	\$8331/year	34.25%	32.82%	\$8748/year	\$8331/year	34.25%	32.82%	\$8748/year	\$8331/year
Full Time SPA/EPA Optional Retirement >=.75 FTE and a 9 month or greater appointment	23.09%	22.59%	\$8748/year	\$8331/year	23.09%	22.49%	\$8748/year	\$8331/year	22.64%	22.29%	\$8748/year	\$8331/year	22.74%	22.39%	\$8748/year	\$8331/year	22.74%	22.39%	\$8748/year	\$8331/year
Part Time/Permanent TSERS SPA/EPA <=.75 FTE	8.50%	8.35%	\$0/year	\$0/year	8.50%	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	8.50%	8.35%	\$6339/year	\$5763/year	8.50%	8.25%	\$6339/year	\$5763/year	8.05%	8.05%	\$6339/year	\$5763/year	8.15%	8.15%	\$6339/year	\$5763/year	8.15%	8.15%	\$6339/year	\$5763/year
Post Doc-Not Eligible for Post Doc Health Insurance Plan <=.75 FTE	8.50%	8.35%	\$0/year	\$0/year	8.50%	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	8.50%	8.35%	\$4309/year	\$3615/year	8.50%	8.25%	\$4309/year	\$3615/year	8.05%	8.05%	\$4309/year	\$3615/year	8.15%	8.15%	\$4309/year	\$3615/year	8.15%	8.15%	\$4309/year	\$3615/year
Graduate Student Employee-Not Eligible for GSSP Health Insurance Plan	8.50%	8.35%	\$0/year	\$0/year	8.50%	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)	8.50%	8.35%	\$2433.60/year	\$2212.32/year	8.50%	8.25%	\$2433.60/year	\$2212.32/year	8.05%	8.05%	\$2433.60/year	\$2212.32/year	8.15%	8.15%	\$2433.60/year	\$2212.32/year	8.15%	8.15%	\$2433.60/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	8.50%	8.35%	\$2433.60/year	\$2212.32/year	8.50%	8.25%	\$2433.60/year	\$2212.32/year	8.05%	8.05%	\$2433.60/year	\$2212.32/year	8.15%	8.15%	\$2433.60/year	\$2212.32/year	8.15%	8.15%	\$2433.60/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 eligibility	8.50%	8.35%	\$0/year	\$0/year	8.50%	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