

Fringe Benefits -- Rates for Budgeting (Revised 3/2/26)

Chico State Fixed Fringe Benefits Rates - Fiscal Year <i>RT and FERP rates are revised annually by State Controllers Office</i>	25/26	26/27	27/28	28/29	29/30	30/31	31/32
Faculty & Staff Reimbursed Time (RT) benefits rates:	51.38%	57.55%	58.56%	59.57%	60.58%	61.59%	62.60%
Faculty & Staff Additional Employment (AE) benefits rates:	8.80%	8.81%	8.82%	8.83%	8.84%	8.84%	8.85%
Faculty Early Retirement Program (FERP) only benefit rates:	2.45%	2.45%	2.46%	2.47%	2.48%	2.49%	2.50%

Chico State Enterprises Fixed Fringe Benefits Rates - Fiscal Year	25/26	26/27*	27/28*	28/29*	29/30*	30/31*	31/32*
Chico State Enterprises Staff - Cycle 1 (fully benefited)	49.00%	49.25%	49.49%	49.74%	49.99%	50.24%	50.49%
Chico State Enterprises Staff - Cycle 2 (non-benefited, <i>including students</i>)	8.80%	8.81%	8.82%	8.83%	8.84%	8.84%	8.85%

Chico State Enterprises fringe benefits for **fully-benefited employees** working on grants and contracts are charged at a fixed rate of salaries and wages as enumerated above. Fringe benefits included in this rate are: FICA (Social Security, Medicare), State Unemployment Insurance, Workers Compensation, Health/Dental/Vision Insurance, Life/Long-term Disability Insurance, Retirement benefits, Vacation accruals, Vacation Pay, Holiday Pay, and Sick Leave.

The fringe benefit rate for **non-benefited employees** are charged at a fixed rate of salaries and wages as enumerated above. Fringe benefits for non-benefited employees includes: FICA (Social Security, Medicare), State Unemployment Insurance, Workers Compensation, and Sick Leave pay.

*CSE's projected fringe benefit rates are estimates based on historical trends, and are subject to periodic review and adjustment. Final rates may be revised following a comprehensive analysis of actual calculated benefit-related costs. This methodology enables CSE to align charges as closely as possible with actual expenses which promotes stability and consistency in employee cost allocations to grants and contracts.

	Actual Rates
	Estimated Rates