

## FY2026 HARVARD UNIVERSITY FRINGE RATES

The projected components of the fringe rates for fiscal year 2026 are as follows:

	<u>Staff</u>	<u>Academic</u>	<u>Other</u>	<u>Composite</u>
Payroll Object Codes:	6050, 6070, 6080	6010, 6020, 6030, 6040, 6150	6090, 6120, 6152	
Assessment Object Codes:	6270, 6280, 6290 ① ②	6250, 6260	6300, 6262	
Social Security	7.43%	5.97%	6.63%	6.93%
Pension	10.07%	8.26%	0.00%	9.13%
Postretirement Health	0.00%	0.00%	0.00%	0.00%
Medex	0.00%	0.00%	0.00%	0.00%
Retirement Benefits	17.50%	14.23%	6.63%	16.06%
Health Plans	12.90%	7.26%	2.00%	10.70%
University Health Services	0.04%	0.02%	0.08%	0.04%
Dental Plan	0.54%	0.34%	0.02%	0.46%
Health Benefits	13.49%	7.62%	2.10%	11.19%
Occupational Medicine	0.07%	0.04%	0.24%	0.06%
MAPFML Administrative Expense	0.05%	0.03%	0.14%	0.05%
Tuition Assistance Plan	0.47%	0.04%	0.03%	0.32%
Workers' Compensation	0.33%	0.01%	0.06%	0.21%
Unemployment Compensation	0.13%	0.05%	0.16%	0.11%
Transportation	0.64%	0.41%	0.44%	0.56%
Noncontributory Life Insurance	0.07%	0.06%	0.00%	0.07%
Short-term Disability	0.97%	0.06%	0.00%	0.64%
Miscellaneous Programs	0.44%	0.50%	0.00%	0.45%
Other Benefits	3.17%	1.20%	1.07%	2.46%
Administrative Expenses	1.21%	0.94%	0.63%	1.10%
Total Expenses	35.37%	24.00%	10.43%	30.82%
Rate Adjustment	-2.27%	-1.50%	-1.43%	-2.02%
<b>REGULAR FRINGE RATE</b>	<b>33.1%</b>	<b>22.5%</b>	<b>9.0%</b>	<b>28.8%</b>
<b>HARVARD GLOBAL REGULAR FRINGE RATE</b>	<b>33.1%</b>	<b>22.5%</b>	<b>9.0%</b>	

	<u>Staff</u>
Payroll Object Codes Subject to Vacation Fringe:	6050, 6070
Assessment Object Codes:	6271, 6281
<b>VACATION FRINGE RATE</b>	<b>9.6%</b>

<b>DHHS APPROVED UNIVERSITY RATE</b>	<b>42.7%</b>	<b>22.5%</b>	<b>9.0%</b>
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	<u>Staff</u>	<u>Academic</u>	<u>Other</u>
<b>EXTRA COMPENSATION FRINGE RATES</b>			
Pensionable extra comp (6190 - 6191)	<b>15%</b>	<b>15%</b>	<b>15%</b>
Nonpensionable extra comp (6200 - 6205,6207)	<b>8%</b>	<b>8%</b>	<b>8%</b>

**STIPENDEE POST DOCS** (object code 6450, assessment code 6261) will be assessed a flat rate of \$14,071 per year, or **\$1,173 per month**

For questions contact Sherry Cao, Benefits Finance (495-2691).

### MEDICAL and DENTAL SCHOOLS (TUBs 490, 515, 520, 565, 570 and 550)

	<u>Staff</u>	<u>Academic</u>	<u>Other</u>
Regular rate *	32.8%	22.2%	9.0%
Vacation rate	9.5%		
<b>DHHS approved HMS rate</b>	<b>42.3%</b>	<b>22.2%</b>	<b>9.0%</b>

\* Regular rates (except for the Other rate) include the supplemental rate of -0.3%  
For questions contact the Financial Services Office at the Medical School (432-3284).

### SCHOOL OF PUBLIC HEALTH (TUB 275)

	<u>Staff</u>	<u>Academic</u>	<u>Other</u>
Regular rate **	34.4%	23.8%	9.0%
Vacation rate	9.5%		
<b>DHHS approved SPH rate</b>	<b>43.9%</b>	<b>23.8%</b>	<b>9.0%</b>

\*\* Regular rates (except for the Other rate) include the supplemental rate of 1.3%  
For questions contact the Financial Services Office at the School of Public Health (432-3527).

- ① Vacation salary for exempts and nonexempts (codes 6052 and 6072) will also be assessed the regular fringe rate in 6270 and 6280, but vacation pay and related regular fringe will be immediately reimbursed to tubs through an automated allocation in separate object codes set up for this purpose (6054 + 6274 for exempts; 6074 + 6284 for nonexempts).
- ② Vacation payouts for exempts and nonexempts (codes 6205 and 6207) will also be assessed the extra comp fringe rate in 6231, but vacation payouts and related extra comp fringe will be immediately reimbursed to tubs through an automated allocation in separate object codes set up for this purpose (6206 for exempts, 6208 for nonexempts, and 6323 for extra comp fringe).