

Louisiana State University Health Sciences Center - New Orleans
Fringe Benefit Rate Calculation

FY 2026									
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	2.8%							2.8%
511100-511299	Retirement - Teachers	18.3%							18.3%
512000-513099	FICA	1.4%	4.1%	7.6%		3.6%	3.7%	1.5%	1.4%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	13.9%	9.9%				10.6%		
501700-502710	Terminal Leave	1.0%							
532402	Worker's Compensation	0.6%	0.6%	1.1%	0.6%	0.6%	0.7%		0.6%
	Total Fringe Benefit Rates	38.0%	14.6%	8.7%	0.6%	4.2%	15.0%	1.5%	23.1%

FY 2025									
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	3.0%							3.0%
511100-511299	Retirement - Teachers	21.8%							21.8%
512000-513099	FICA	1.6%	4.1%	7.6%		3.8%	3.7%	1.5%	1.6%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	12.8%	10.0%				5.0%		
501700-502710	Terminal Leave	1.1%							
532402	Worker's Compensation	0.7%	0.6%	0.9%	0.6%	0.6%	0.3%		0.7%
	Total Fringe Benefit Rates	41.0%	14.7%	8.5%	0.6%	4.4%	9.0%	1.5%	27.0%

Change									
Account	Fringe Benefits	Faculty and Staff	House Officers	Transients	Graduate Assistants	Student Workers	PostDoc/ Fellows	Faculty and Staff Additional Compensation	External Adjunct Part-Time TRSL Elig
511000	Retirement - State	-0.2%							-0.2%
511100-511299	Retirement - Teachers	-3.5%							-3.5%
512000-513099	FICA	-0.2%	0.0%	0.0%		-0.2%	0.0%	-0.1%	-0.2%
511600	Deferred Compensation	0.0%							
514000	Unemployment	0.0%	0.0%	0.0%			0.0%		
515000	Group Health Insurance	1.0%	-0.1%	0.0%	0.0%		5.5%		
501700-502710	Terminal Leave	-0.1%							
532402	Worker's Compensation	-0.1%	0.0%	0.2%	0.0%	0.0%	0.5%		-0.1%
	Total Fringe Benefit Rates	-3.0%	-0.1%	0.2%	0.0%	-0.2%	6.0%	-0.1%	-3.9%