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UNIVERSITY  
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University of Oregon  
Fringe Benefit Rate Proposal

Fiscal Year 2022



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# **A. Cover Letter & Certifications**



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December 22, 2022

Mr. Arif Karim  
National Director  
DHHS – Division of Cost Allocation  
90 7th Street, Suite 4-600  
San Francisco, CA 94103-6705

Dear Mr. Karim:

We are proposing the University of Oregon's fringe benefit rates for the fiscal year ending June 30, 2024 (FY2024). The differences between the calculated rate and actual costs will be incorporated in future annual calculations so the rate will represent actual costs incurred over time. The proposed FY2024 rates reflected below include carry-forward calculated from FY2022 actual costs.

The attached proposal includes actual cost rates for FY2022 and projected cost rates for FY2023 and FY2024. We are proposing the following rate categories and the respective rates:

	<u>FY2024</u>
Faculty/Staff A	81.6%
Faculty/Staff B	51.9%
Faculty/Staff C	32.3%
Classified Service	106.5%
Classified Skilled/Clerical	96.3%
Classified Technical	85.5%
Temps	35.1%
Students	3.1%

Included are rate schedules with supporting documentation.

Please contact Stuart Laing at (541) 346-5838 or email - [slaing@uoregon.edu](mailto:slaing@uoregon.edu) if you have further questions or need additional information.

Sincerely,

Jamie Moffitt  
Senior Vice President for Finance and Administration  
Chief Financial Officer (CFO)



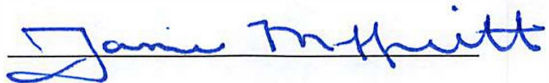
### Certificate of F&A Costs

This is to certify that to the best of my knowledge and belief:

- (1) I have reviewed the Fringe Benefit Rate proposal submitted herewith;
- (2) All costs included in this proposal dated December 21, 2022 to establish Fringe Benefit rates for fiscal year 2024 (July 1, 2023 through June 30, 2024) are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements;
- (3) This proposal does not include any costs which are unallowable under applicable cost principles such as (without limitation): advertising and public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings;
- (4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements; and

I declare under penalty of perjury that the foregoing is true and correct.

Institution: University of Oregon

Signature: 

Name of Official: Jamie H Moffitt

Title: Senior Vice President for Finance & Administration and CFO

Date of Submission: December 21, 2022

Signature: 

Name of Official: Anshuman Razdan

Title: Vice President for Research and Innovation

Date of Submission: December 21, 2022



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# **B. FY 2022 Fringe Benefit Rates**



## FY 2022 Fringe Benefit Rates

### FY2022 Fringe Benefit Rates - Actual Data

	Faculty/Staff A	Faculty/Staff B	Faculty/Staff C	Classified Service	Classified Skilled/Clerical	Classified Technical	Temps	Students	Total
<b>Fringe Benefit Costs:</b>									
Health Insurance	30,223,254	24,957,092	368,873	6,694,084	9,772,816	8,226,030	189,995	990	80,433,133
Other	962,872	1,285,778	223,169	118,274	219,291	245,717	23,512	363,013	3,441,625
Payroll Tax	8,987,091	10,141,507	1,782,864	1,059,649	1,948,105	2,183,364	217,444	483,741	26,803,765
Retirement	28,323,927	33,363,814	5,301,433	3,599,749	7,298,209	8,195,050	387,634	66,706	86,536,522
Unemployment Insurance	222,868	262,116	54,157	24,800	47,048	52,781	5,547	3,007	672,324
Workers Comp-SAIF	260,996	321,018	57,356	31,657	57,413	61,291	7,253	125,703	922,687
Leave	12,856,556	5,271,751	168,851	1,862,545	3,160,602	3,302,791	90,565	266,213	26,979,875
<b>TOTAL FRINGE BENEFIT COSTS</b>	<b>81,837,565</b>	<b>75,603,078</b>	<b>7,956,702</b>	<b>13,390,757</b>	<b>22,503,484</b>	<b>22,267,023</b>	<b>921,949</b>	<b>1,309,374</b>	<b>225,789,930</b>
<b>Salary and Wage Costs:</b>									
Salaries and Wages	100,461,385	143,511,384	24,530,551	11,603,133	22,294,730	25,210,871	2,720,920	46,488,651	376,821,625
<b>TOTAL SALARY AND WAGE COSTS</b>	<b>100,461,385</b>	<b>143,511,384</b>	<b>24,530,551</b>	<b>11,603,133</b>	<b>22,294,730</b>	<b>25,210,871</b>	<b>2,720,920</b>	<b>46,488,651</b>	<b>376,821,625</b>
Benefits Rate	68.7%	49.0%	31.7%	99.4%	86.8%	75.2%	30.6%	2.2%	
Leave Rate	12.8%	3.7%	0.7%	16.1%	14.2%	13.1%	3.3%	0.6%	
<b>FRINGE BENEFIT RATE</b>	<b>81.5%</b>	<b>52.7%</b>	<b>32.4%</b>	<b>115.4%</b>	<b>100.9%</b>	<b>88.3%</b>	<b>33.9%</b>	<b>2.8%</b>	





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# **C. FY 2022 Financial Statement Reconciliation**



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## FY 2022 Financial Statement Reconciliation Schedule

Category	FY2022 Financial Statement	Payroll Ledger Adjustments	FY2022 Payroll Ledger	Other Adjustments <sup>1</sup>	Athletics	Amount included in Rate Calculation
Salaries and Wages	421,566,604	7,788,356	429,354,960	(15,547,604)	(36,985,731)	376,821,625
Fringe Benefits	279,840,799	2,188,939	282,029,738	(42,173,953)	(14,065,854)	225,789,930
<b>Grand Total of Personnel Costs</b>	<b>701,407,403</b>	<b>9,977,295</b>	<b>711,384,698</b>	<b>(57,721,557)</b>	<b>(51,051,586)</b>	<b>602,611,556</b>



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# **D. Employee Class Categories**



## Employee Class Categories

Employee Class	Description
Faculty/Staff A	The Faculty/Staff A Employee Class consists of a majority of salaried staff employees and faculty members that are on a twelve-month schedule. Most of these employees are all eligible for sick leave and vacation leave.
Faculty/Staff B	The Faculty/Staff B Employee Class consists of faculty members that are on a nine-month schedule who are sick leave eligible but not eligible for vacation leave, all post-doctoral scholars, and employees coded as Executives.
Faculty/Staff C	The Faculty/Staff C Employee Class consists of all employees on summer term employment excluding students; and includes faculty and staff who work less than .5 FTE.
Classified Service	The Classified Service Employee Class consists of hourly employees who are coded as service/maintenance such as groundskeepers, custodians, laborers, and food service workers.
Classified Skilled/Clerical	The Classified Skilled/Clerical Employee Class consists of hourly employees who are coded as skilled and clerical.
Classified Technical	The Classified Technical Employee Class consists of hourly employees who are coded as technical and professional.
Temps	The Temps Employee Class consists of hourly faculty and hourly staff who work less than .5 FTE, and temporary support staff employees.
Students	The Students Employee Class consists of graduate employees, fellows, and undergraduate student employees.



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# **E. Salary & Wage Support**



## Salary & Wage Detail

Salary support for the employee titles included in each Employee Group can be provided in an Excel format. Due to the large data size these were not included within the proposal.

## Earning Codes Excluded from the Salary and Wage Cost Base

Earn Code	Earnings Code Description	Earn Code	Earnings Code Description
FAC	Awards, Cash	RW1	Fed Work-Study, Rate 1
FMC	Moving Expenses, Cash	RW2	Fed Work-Study, Rate 2
FPV	Allowance, Cash	RW3	Fed Work-Study, Rate3
GTI	Grad, International	RW4	Fed Work-Study, Rate 4
OAU	Other Pay, Units	RW5	Fed Work-Study, Rate 5
ONB	Other Academic Pay, No Benefit	RWS	Regular, Fed Work-Study
OVX	Overload, PERS Exempt	SAR	Salary, International
PEN	Penalty Pay	SSC	Settlement
RSB	Regular, Student Bonus	STO	Stipends - Other
RSC	Settlement - Classified	UDO	Deferred Pay Out

The leave dollars such as sick, vacation, personal, and compensatory time have been removed from salaries and added into the fringe benefit rate calculation. Bonuses, allowances, awards, and stipends without benefits have also been removed from the salary base.



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# **F. Fringe Benefit Support**



## Benefit Category Roll-up Detail

Deduction Category	Deduction Code	Deduction Desc
Medical Insurance	MEC	Exceeded Benefit Contribution
Medical Insurance	P40	Prem. Subsidy \$40, Pre-Tax
Medical Insurance	PSA	PEBB Employer Contrib Pre-Tax
Medical Insurance	TAY	Academic Year Triple Cont
Other	TT1	Mass Transit Taxing Districts
Payroll Tax	TME	Medicare Tax
Payroll Tax	TSS	Social Security Tax
Payroll Tax	TST	Oregon Paid Leave
Payroll Tax	TSZ	Eugene CSPT Rate Determination
Retirement	R00	OPSRP IAP Empl Acct Pd for You
Retirement	R01	IAP Employee Acct Paid for You
Retirement	R06	Retirement Empr Contrib Tier 1
Retirement	R07	Retirement Empr Contrib Tier 2
Retirement	R08	Retirement Empr Contrib OPSRP
Retirement	R11	PERS/TIAA-CREF Paid for You
Retirement	R12	PERS/TIAA-CREF ER Contrib
Retirement	R10	ORP Fidelity Tier 1 Pd for You
Retirement	R1T	ORP TIAA-CREF T1 Paid for You
Retirement	R1V	ORP VALIC Tier 1 Paid for You
Retirement	R2O	ORP Fidelity Tier 2 Pd for You
Retirement	R2T	ORP TIAA-CREF T2 Paid for You
Retirement	R2V	ORP VALIC Tier 2 Paid for You
Retirement	R3O	ORP Fidelity Tier 3 Pd for You





## Benefit Category Roll-up Detail (continued)

Deduction Category	Deduction Code	Deduction Desc
Retirement	R3T	ORP TIAA-CREF T3 Paid for You
Retirement	R3V	ORP VALIC Tier 3 Paid for You
Retirement	R4O	ORP Fidelity Tier 1 ER Contrib
Retirement	R4T	ORP TIAA-CREF T1 ER Contrib
Retirement	R4V	ORP VALIC Tier 1 ER Contrib
Retirement	R5O	ORP Fidelity Tier 2 ER Contrib
Retirement	R5T	ORP TIAA-CREF T2 ER Contrib
Retirement	R5V	ORP VALIC Tier 2 ER Contrib
Retirement	R6O	ORP Fidelity Tier 3 ER Contrib
Retirement	R6T	ORP TIAA-CREF T3 ER Contrib
Retirement	R6V	ORP VALIC Tier 3 ER Contrib
Retirement	RDR	PERS Retirement Debt Repayment
Retirement	REO	ORP Fidelity T4 ER Contrib
Retirement	RET	ORP TIAA-CREF T4 ER Contrib
Retirement	RMO	ORP Fid Pretax TDI/ER Match T4
Retirement	RMT	ORP TC Pretax TDI/ER Match T4
Retirement	RRO	ORP Fid Roth TDI/ER Match T4
Retirement	RRT	ORP TC Roth TDI/ER Match T4
Retirement	R13	PERS/TIAACREF, 1st \$4800
Retirement	R14	PERS/TIAACREF Contrib on \$4800
Unemployment Insurance	TNI	NJ Unemployment Insurance Tax
Unemployment Insurance	TUI	Unemployment Insurance
Unemployment Insurance	TUX	Unemployment Insur-Othr States
Workers Comp-SAIF	TNG	NJ State Disability Insurance
Workers Comp-SAIF	TWC	Workers' Benefit Fund
Workers Comp-SAIF	TWE	Workers' Benefit Fund-Exempt
Workers Comp-SAIF	TWW	WA State Workers' Compensation
Workers Comp-SAIF	TWN	New Mexico Workers' Comp Fee
Workers Comp-SAIF	TSF	State Accident Insurance Fund



## Benefit Category Roll-up Detail (continued)

Deduction Category	Deduction Code	Deduction Desc
Leave	LPC	Comp Time, Exempt Paid
Leave	LPV	Vacation Leave Paid
Leave	LTC	Comp Time Taken
Leave	LTJ	Emergency Paid Sick Lv Taken
Leave	LTP	Personal Leave Taken
Leave	LTQ	Personal Leave Taken
Leave	LTS	Sick Leave Taken
Leave	LTT	Sick Leave Taken-Special Rate
Leave	LTU	Sick Leave Taken - Summer
Leave	LTV	Vacation Time Taken
Leave	LTG	Sick Days Taken - GTF
Leave	LPL	Leave, Paid Parental Leave
Leave	LTI	Weather Related Leave Taken



## Benefit: Health Insurance

The Category Health Insurance covers four different types of insurance: Medical, Dental, Vision, and Life. Additional information is available at <http://www.oregon.gov/DAS/PEBB/>

### Descriptions:

#### Medical

University of Oregon offers a choice of five medical plans:

- **PEBB Statewide PPO** – Plan allows access to a nationwide directory of preferred providers and does not require a designated primary care provider. Co-insurance is a percentage of rates. Referrals to specialists are not required.
- **Providence Choice**– Managed care plan that requires pre-designation of medical home or primary care physician. Co-payments are fixed amounts. Referrals are required to see specialists.
- **Moda Synergy** – Managed care plan that requires pre-designation of primary care physician. Co-payments are fixed amounts. Referrals to specialists are not required.
- **Kaiser Deductible**– Managed-care model which allows care only through Kaiser Facilities or affiliated clinics. Co-payments are fixed amounts. Referrals are required to see specialists.
- **Kaiser HMO** – Managed-care model which allows care only through Kaiser Facilities or affiliated clinics. There are no deductibles and co-payments are fixed amounts. Referrals are required to see specialists.

#### Dental

University of Oregon offers four choices for dental plans:

- **Delta Dental PPO** - Plan does not require that policy holder pre-select a primary dentist. Services provided by dentists who do not participate in Delta Dental PPO plan will still be covered, although co-payments will be higher.
- **Delta Dental Premier** - Plan offers a nationwide network and does not require the policy holder to pre-select a primary dentist.
- **Willamette Dental** - Plan requires that the policy holder get treatment provided at the plan facilities only.
- **Kaiser Dental** - Plan requires that the policy holder get treatment provided in the plan facilities only.

#### Vision

University of Oregon offers one choice for the vision plan:

- **Vision Service Plan (VSP)** - University of Oregon provides this preferred-provider plan without any exclusions for pre-existing conditions. Plan holder is responsible for deductibles associated with vision exams and glasses, although there is no deductible for contact lenses.



**Benefit: Health Insurance (continued)**

Note: Eligible employees enrolled in Kaiser medical plans have vision coverage; routine vision exams and vision hardware allowance yearly benefits included in their medical plan.

**Life**

University of Oregon provides Basic Life insurance at no cost for employees. In addition, there are several types of optional life insurance plans available for a monthly premium paid by the employee.

- **Basic Life** - \$10,000 benefit.

**Applicable To:**

Benefit Category	Employee Class	Medical Eligible	Dental Eligible	Vision Eligible	Life Eligible
Health Insurance	Faculty/Staff A	Yes	Yes	Yes	Yes
Health Insurance	Faculty/Staff B	Yes	Yes	Yes	Yes
Health Insurance	Faculty/Staff C	Yes*	Yes*	Yes*	Yes
Health Insurance	Classified Service	Yes	Yes	Yes	Yes
Health Insurance	Classified Skilled/Clerical	Yes	Yes	Yes	Yes
Health Insurance	Classified Technical	Yes	Yes	Yes	Yes
Health Insurance	Temps	Yes**	Yes**	Yes**	Yes
Health Insurance	Students	No***	No***	No	No

\* Employees who work less than .5 FTE are not eligible for health insurance.

\*\* Temporary employees are eligible for the same benefits as other staff if they meet the Affordable Care Act guidelines.

\*\*\* Graduate employees are eligible for medical insurance offered through the GTFF union. Graduate medical insurance is not part of the rate calculation and will be charged on an actual basis.



## Benefit: Health Insurance (continued)

### Conditions:

#### Medical

All benefit eligible employees may enroll for medical coverage provided they are employed at 0.5 FTE or higher. The University of Oregon (UO) pays 95% of monthly premium costs for all medical plans for those that qualify and are employed at 1.0 FTE. Eligible unclassified employees at 0.5 FTE or above are not prorated and receive full benefits. For eligible classified part-time staff, UO pays a prorated amount depending on hours worked per pay period. Per the current SEIU bargaining agreement, classified employees with 0.75 – 0.99 FTE are not prorated and receive full benefits. Classified employees may reduce their monthly premium contribution from 5% to 3% if they enroll in the lowest cost medical plan, increasing UO's portion to 97%. Benefit-eligible staff may cover their spouses, domestic partners, and eligible dependent children.

#### Dental

All benefit-eligible employees may enroll for dental coverage provided they are employed at 0.5 FTE or higher. For full-time employees, the monthly premium share is the same as medical coverage chosen. For part-time employees and those who opt out of medical, the share is 5%. Classified employees may reduce their monthly premium contribution from 5% to 3% if they enroll in the lowest cost medical plan, increasing UO's portion to 97%. Employees pay the remaining portion of the premium through payroll deduction. Benefits-eligible faculty and staff may cover their spouses, domestic partners, and eligible dependent children.

#### Vision

All benefit-eligible employees may enroll for vision coverage provided they are employed at 0.5 FTE or higher. UO pays 95% of monthly premium costs for all Vision (medical) plans for those that qualify. Classified employees may reduce their monthly premium contribution from 5% to 3% if they enroll in the lowest cost medical plan, increasing UO's portion to 97%. Employees pay the remaining portion of the premium through payroll deduction. Benefits-eligible staff may cover their spouses, domestic partners, and eligible dependent children.

#### Life

Employee pays 5% of the basic life insurance monthly premium and full premiums for optional life insurance. An employee is only eligible to enroll in life insurance if they are enrolled in a medical plan or medical opt out.



## Benefit: Other

The “Other” benefit category primarily consists of public transportation benefits. This includes the Lane Transit District Bus Pass and the Mass Transit Tax. Additional information is available at <http://hr.uoregon.edu/benefits/new-employee-resource-center/quick-summary-services> and at [https://www.oregon.gov/DOR/forms/FormsPubs/transit-payroll-taxes\\_211-503.pdf](https://www.oregon.gov/DOR/forms/FormsPubs/transit-payroll-taxes_211-503.pdf). The “Other” benefit category also includes minor fringe benefit accounting adjustments.

### Descriptions:

#### Lane Transit District Bus Pass

The University of Oregon contracts with the Lane Transit District (LTD) to provide free-to-the-user LTD bus ridership. This program allows eligible employees to ride any LTD bus free of charge by presenting a valid pass in the Umo App or via use of a Touchpass tap card.

#### Mass Transit Tax

This transit tax is imposed directly on the employer and is managed by the Oregon Department of Revenue for Lane County Mass Transit District and TriMet Transit District.

### Applicable To:

Benefit Category	Employee Class	LTD Bus Pass	Mass Transit Tax
Public Transportation	Faculty/Staff A	Yes	Yes
Public Transportation	Faculty/Staff B	Yes	Yes
Public Transportation	Faculty/Staff C	Yes	Yes
Public Transportation	Classified Service	Yes	Yes
Public Transportation	Classified Skilled/Clerical	Yes	Yes
Public Transportation	Classified Technical	Yes	Yes
Public Transportation	Temps	Yes	Yes
Public Transportation	Students	No	Yes

### Conditions:

#### Lane Transit District Bus Pass

All employees except students who are 0.5 FTE or greater are eligible.



## Benefit: Payroll Tax

### Mass Transit Tax

It applies to the amount of gross payroll paid for services performed within the Lane County Mass Transit District and Tri-Met District (Portland). The Lane County Mass Transit tax is 0.76% and the Tri-Met tax is 0.78%.

### Description:

FICA (Federal Insurance Contributions Act) is a payroll tax imposed by the U.S. government on both employees and employers to fund Social Security and Medicare. FICA is a two-part tax consisting of OASDI (Old Age, Survivors, and Disability Insurance Program), which is a 6.2% tax imposed up to a specified wage limit (announced annually), and Medicare, which is a 1.45% tax. An additional 0.9% Medicare Tax is imposed on employee wages in excess of \$200,000 or more in a calendar year and is paid solely by the employee. Paid Leave Oregon, a new paid leave benefit program approved by the state of Oregon, is effective January 1, 2023, and will charge 0.4% on employer’s wages of up to \$132,500. The University of Oregon is exploring an authorized equivalent plan under the Paid Leave Oregon law which would defer the 0.4% employer contribution to this program from starting until September 3<sup>rd</sup>, 2023. . All calculations anticipate the Paid Leave Oregon program beginning at that time.

### Applicable To:

Benefit Category	Employee Class	Eligible
Payroll Tax	Faculty/Staff A	Yes
Payroll Tax	Faculty/Staff B	Yes
Payroll Tax	Faculty/Staff C	Yes
Payroll Tax	Classified Service	Yes
Payroll Tax	Classified Skilled/Clerical	Yes
Payroll Tax	Classified Technical	Yes
Payroll Tax	Temps	Yes
Payroll Tax	Students*	Yes

### Conditions:

\*FICA Tax is applicable to all employees except minimum enrolled UO students employed by the University.



## Benefit: Retirement

### Description:

University of Oregon has two employer paid retirement plans, Public Employees Retirement System (PERS)/Oregon Public Service Retirement Plan (OPSRP) and the Optional Retirement Plan (ORP).

- **PERS/OPSRP** – A hybrid arrangement including a defined benefit pension along with a defined contribution Individual Account Program (IAP). Plan benefits are formula driven and based on date of hire, years of service, and earnings. Vesting occurs after contributions in 5 calendar years in which the employee works 600 hours or more, or at normal retirement age according to tier. IAP vests immediately.
  - PERS Tier 1** – Oregon PERS and an IAP. Retirement age of 58 or 30 years of qualifying service for employees hired before January 1, 1996.
  - PERS Tier 2** – Oregon PERS and an IAP. Retirement age of 60 or 30 years of qualifying services for employees hired on or after January 1, 1996 and before August 29, 2003.
  - OPSRP** – Defined Benefit and IAP. Retirement age of 65, or age 58 with 30 years of qualifying service, for employees hired on or after August 29, 2003.
- **ORP** – This Defined Contribution 401(a) plan may be chosen by academic and unclassified employees in lieu of PERS/OPSRP membership. This is a self-directed account with several available investment options. It currently has 4 Tiers based on hire date. Retirement age of 55. Vesting occurs after 5 years of contribution or at age 50.
  - ORP Post-Doctoral Scholars** - Beginning January 1, 2018, newly hired post-doctoral scholars are no longer eligible for membership in PERS/OPSRP but may participate in the ORP and the 403(b)-tax deferred investment plan (TDI) offered by the Oregon public universities. These newly hired post-doctoral scholars may contribute up to 4% of their salary to the TDI and the university will make a matching contribution to the ORP on their behalf. However, unlike other employees who select the ORP, the universities will not make an 8% employer contribution to the ORP on a post-doctoral scholar's behalf.

Additional information is available at <https://hr.uoregon.edu/benefits/retirement/pension-plans-%E2%80%93-your-retirement-foundation>





**Benefit: Retirement (continued)**

**Applicable To:**

Benefit Category	Employee Class	Eligible
Retirement Plan	Faculty/Staff A	Yes
Retirement Plan	Faculty/Staff B	Yes*
Retirement Plan	Faculty/Staff C	Yes
Retirement Plan	Classified Service	Yes
Retirement Plan	Classified Skilled/Clerical	Yes
Retirement Plan	Classified Technical	Yes
Retirement Plan	Temps	Yes
Retirement Plan	Students	No

\* Post-Doctoral Scholars are not eligible for PERS but may participate in ORP as described above.

**Conditions:**

University of Oregon employees must work 6 full months before being eligible to participate in a retirement plan. All classified employees who meet the criteria will be enrolled in OPSRP while unclassified and faculty employees need to choose between OPSRP and ORP. Employees who work 600 or more hours in a calendar year are eligible. Additionally, unclassified or faculty employees who work between 9 and 12 months per year and perform 50 or more hours of service during each of 6 full calendar months are eligible for ORP.

**Employer Contribution:**

Employer contribution is based on the actuarially determined amounts necessary to fully fund pension benefits. For PERS/OPSRP, the employer contributions for members are subject to change based on the rates periodically established by PERS. Effective FY2023, the UO established a side account with Oregon PERS. Proceeds/earnings from this side account are anticipated to reduce UO’s contribution rates from those established by PERS for the next twenty (20) years. Under state law, the employer contributions to the ORP Tiers 1, 2, and 3 are based on the contribution rate of PERS/OPSRP and may change whenever the PERS/OPSRP defined benefit pension plan funding rates are revised. ORP Tier 4 participants receive a minimum 8% employer contribution, and this contribution is not subject to change based on PERS/OPSRP contribution rates. Effective January 1, 2020, per Senate Bill 1049, the



University of Oregon must contribute the PERS/OPSRP employer rate for all PERS/OPSRP retirees hired into post-retirement positions.

**Benefit: Retirement (continued)**

**Employee Contribution:**

University of Oregon pays the Employee Contribution on behalf of employees. For PERS/OPSRP, employee contributions are currently 6% of the first \$197,730. For ORP Tiers 1, 2, and 3, employee contributions are 6% of the federal IRS salary limitation (\$305,000 for 2022). However, the University does not make a 6% employee contribution for employees in Tier 4 of the ORP. Instead, employees in ORP Tier 4 received a match of 1 – 4% of monthly applicable gross wages, which is contributed to the ORP, and is based on the employee’s monthly contribution to the Tax Deferred Investment (TDI) 403(b) plan. The TDI has a maximum contribution as determined by the federal government each year.

**Pension Obligation Bonds:**

Currently, University of Oregon pays a portion of the debt service for a pension obligation bond incurred by PERS. A percentage is contributed monthly on behalf of all enrolled PERS employees towards this repayment.

**Retirement Plan and Debt Rates:**

Retirement Plan	FY22 Rate			Incr over Prior Year	FY23 Rate			Incr over Prior Year	FY24 Rate			Incr over Prior Year	FY25 Rate			Incr over Prior Year
	Rate %	Debt %	Final Rate		Rate %	Debt %	Final Rate		Rate %	Debt %	Final Rate		Rate %	Debt %	Final Rate	
Tier 1 & Tier 2	27.36%	5.60%	32.96%	0.46%	27.36%	5.60%	32.96%	0.00%	25.67%	5.60%	31.27%	-5.13%	25.67%	5.60%	31.27%	0.00%
OPSRP	23.29%	5.60%	28.89%	9.64%	23.29%	5.60%	28.89%	0.00%	22.17%	5.60%	27.77%	-3.88%	22.17%	5.60%	27.77%	0.00%
ORP Tier 1 & Tier 2	32.30%		32.30%	-2.71%	32.30%		32.30%	0.00%	32.68%		32.68%	1.18%	32.68%		32.68%	0.00%
ORP Tier 3	15.63%		15.63%	-1.39%	15.63%		15.63%	0.00%	16.93%		16.93%	8.32%	16.93%		16.93%	0.00%
ORP T4	8.00%		8% - 12%	0.00%	8.00%		8% - 12%	0.00%	8.00%		8% - 12%	0.00%	8.00%		8% - 12%	0.00%
Other	0.01%			0.00%	0.01%			0.00%	0.01%			0.00%	0.01%			0.00%
Deferred OPE Exp - Retirement	27.36%	5.60%	32.96%	0.46%	27.36%	5.60%	32.96%	0.00%	25.67%	5.60%	31.27%	-5.13%	25.67%	5.60%	31.27%	0.00%



## Benefit: Unemployment Insurance

### Description:

Unemployment Insurance is a federal-state program jointly financed through federal and state employer payroll taxes, which provides compensation to unemployed workers.

### Applicable To:

Benefit Category	Employee Class	Eligible
Unemployment Insurance	Faculty/Staff A	Yes
Unemployment Insurance	Faculty/Staff B	Yes
Unemployment Insurance	Faculty/Staff C	Yes
Unemployment Insurance	Classified Service	Yes
Unemployment Insurance	Classified Skilled/Clerical	Yes
Unemployment Insurance	Classified Technical	Yes
Unemployment Insurance	Temps	Yes
Unemployment Insurance	Students	No

### Conditions:

The state of Oregon determines eligibility for Unemployment Insurance benefits. Once a claim is approved, the University of Oregon is billed for the Unemployment Insurance. However, if the employee is on temporary layoff between academic terms and has reasonable assurance that they will be rehired, they are generally not eligible for benefits. Students are not eligible to collect unemployment unless they were enrolled in fewer than 12 credits for the applicable time period. This threshold is 9 credit hours for graduate students.



**Benefit: Workers' Compensation Insurance - SAIF**

**Description:**

Oregon's State Accident Insurance Fund (SAIF) is a state-chartered workers compensation insurance provider. Workers' Compensation Insurance coverage is a program that provides medical, rehabilitation, income, death, and other benefits to employees and dependents due to injury, illness, and death resulting from a compensable work-related claim covered by law. As of July 1, 2022, operational costs are included in the total cost for Workers' Compensation.

**Applicable To:**

Benefit Category	Employee Class	Eligible
Workers' Compensation Insurance - SAIF	Faculty/Staff A	Yes
Workers' Compensation Insurance - SAIF	Faculty/Staff B	Yes
Workers' Compensation Insurance - SAIF	Faculty/Staff C	Yes
Workers' Compensation Insurance - SAIF	Classified Service	Yes
Workers' Compensation Insurance - SAIF	Classified Skilled/Clerical	Yes
Workers' Compensation Insurance - SAIF	Classified Technical	Yes
Workers' Compensation Insurance - SAIF	Temps	Yes
Workers' Compensation Insurance - SAIF	Students	Yes

**Conditions:**

Workers Compensation Insurance is applicable to all employees.



## Benefit: Leave

### Descriptions:

#### Sick Leave

Eligible employees earn sick leave credits and use them for any period of absence from service due to the employee's illness, injury, medical or dental care, or attendance upon members of the employee's (or employee's spouse's) immediate family due to illness or death.

#### Vacation Leave

Eligible employees accrue vacation leave monthly. Full time employees accrue from 8 hours up to 18 hours per month depending on their years of service and employment classification. Eligible employees working 0.5 FTE or more accrue vacation in proportion to their FTE.

#### Personal Leave

Eligible full-time classified employees are entitled to up to 24 hours of personal leave with pay each fiscal year. Part-time classified employees are granted such leave in a prorated amount.

#### Compensation Time

All University of Oregon Service Employees International Union (SEIU), Teamster, and some Faculty/Staff may elect to receive compensatory time for overtime worked.

### Applicable To:

Benefit Category	Employee Class	Sick Eligible	Vacation Eligible	Personal Eligible	Compensation Time Eligible
Leave	Faculty/Staff A	Yes	Yes	No	Yes**
Leave	Faculty/Staff B	Yes	Yes*	No	No
Leave	Faculty/Staff C	Yes	Yes	No	No
Leave	Classified Service	Yes	Yes	Yes	Yes
Leave	Classified Skilled/Clerical	Yes	Yes	Yes	Yes
Leave	Classified Technical	Yes	Yes	Yes	Yes
Leave	Temps	Yes	No	No	Yes**
Leave	Students	Yes	No	No	No

\*Academic year (9 Month) Faculty are only eligible for sick leave.

\*\* Some Faculty/Staff are eligible for comp time.



## Benefit: Leave (continued)

### Conditions:

#### Sick Leave

Full-time employees are credited up to eight hours of sick leave for each full month of service. Part-time employees are credited a pro rata amount dependent upon the bargaining agreement, if applicable. As of January 1, 2016, all employees became eligible for sick leave in the State of Oregon under SB 454 – 2016. This included Retiree-Temp and students.

#### Vacation Leave

Employees may not accrue in excess of 260 hours (250 hours for SEIU employees), and any accrued vacation leave in excess of this cap will be forfeited.\* Upon termination of employment or movement from a 12-month appointment to a 9-month contract, unclassified employees receive payment for up to 180 unused accrued vacation hours. SEIU employees receive payment for up to 250 hours unused accrued vacation hours.

\*In response to the COVID-19 pandemic, beginning July 1, 2020, the maximum vacation leave balance was increased from 260 hours to 340 hours for OAs and 12-month faculty. On October 1, 2022, the OA balance maximum was reduced to 300 hours. The regular balance maximum limitation of 260 hours will be restored on October 1, 2023. All other provisions of vacation leave policies and procedures remain the same.

#### Personal Leave

Personal Leave applies to University of Oregon Employees who are part of the SEIU Collective Bargaining Agreement, UO Police Association, or the Teamsters Collective Bargaining Agreement. Personal leave is not cumulative from year to year. Unused leave is not compensable in any other manner.

#### Compensation Time

SEIU employees may not accrue more than 120 hours. UO Police Association and Teamster contract employees may not accrue more than 100 hours. Faculty/Staff who are eligible may not accrue more than 240 hours.

#### Emergency Sick Leave

All employees received pro-rated credit of up to eighty hours of additional paid leave to cover the employee's own COVID-19 exposure or diagnosis or to care for a family member living in the home who needs to quarantine or isolate. The initial pool of hours was available September 16, 2021 – June 30, 2022. The program was renewed on July 1<sup>st</sup>, 2022 and runs through June 30<sup>th</sup>, 2023 with COVID emergency sick leave pools restored to the full eighty hours per person (pro-rated for part-time employees).



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# **G. Fringe Benefit Model Projections FY 2024**



## FY2024 Projected Fringe Benefit Rate Calculation

### FY2023 Fringe Benefit Rate Projection

	Faculty/Staff A	Faculty/Staff B	Faculty/Staff C	Classified Service	Classified Skilled/Clerical	Classified Technical	Temps	Students	Total
<b>Fringe Benefit Costs:</b>									
Health Insurance	31,069,505	25,655,891	379,201	6,881,518	10,046,455	8,456,359	195,315	1,018	82,685,261
Other	1,003,794	1,346,194	233,955	123,430	228,852	256,430	23,629	373,903	3,590,189
Payroll Tax	9,369,042	10,618,039	1,869,036	1,105,849	2,033,042	2,278,559	218,531	498,254	27,990,352
Retirement	29,527,694	34,931,521	5,557,669	3,756,698	7,616,411	8,552,354	389,572	68,707	90,400,625
Unemployment Insurance	232,340	274,433	56,775	25,881	49,099	55,082	5,575	3,098	702,282
Workers' Compensation - SAIF	272,089	336,103	60,128	33,038	59,916	63,963	7,289	129,474	961,998
Leave	13,402,960	5,519,462	177,012	1,943,752	3,298,404	3,446,793	91,018	274,200	28,153,600
<b>TOTAL FRINGE BENEFIT COSTS</b>	<b>84,877,424</b>	<b>78,681,641</b>	<b>8,333,775</b>	<b>13,870,166</b>	<b>23,332,180</b>	<b>23,109,539</b>	<b>930,928</b>	<b>1,348,653</b>	<b>234,484,307</b>
<b>Salary and Wage Costs:</b>									
Salaries and Wages	104,730,994	150,254,729	25,716,194	12,109,030	23,266,780	26,310,065	2,734,525	47,883,311	393,005,628
<b>TOTAL SALARY AND WAGE COSTS</b>	<b>104,730,994</b>	<b>150,254,729</b>	<b>25,716,194</b>	<b>12,109,030</b>	<b>23,266,780</b>	<b>26,310,065</b>	<b>2,734,525</b>	<b>47,883,311</b>	<b>393,005,628</b>
<b>Benefits Rate</b>	<b>68.2%</b>	<b>48.7%</b>	<b>31.7%</b>	<b>98.5%</b>	<b>86.1%</b>	<b>74.7%</b>	<b>30.7%</b>	<b>2.2%</b>	
<b>Leave Rate</b>	<b>12.8%</b>	<b>3.7%</b>	<b>0.7%</b>	<b>16.1%</b>	<b>14.2%</b>	<b>13.1%</b>	<b>3.3%</b>	<b>0.6%</b>	
<b>Fringe Benefit Rate</b>	<b>81.0%</b>	<b>52.4%</b>	<b>32.4%</b>	<b>114.5%</b>	<b>100.3%</b>	<b>87.8%</b>	<b>34.0%</b>	<b>2.8%</b>	





## FY2024 Projected Fringe Benefit Rate Calculation

**FY2024 Fringe Benefit Rate Projection**

	Faculty/Staff A	Faculty/Staff B	Faculty/Staff C	Classified Service	Classified Skilled/Clerical	Classified Technical	Temps	Students	Total
<b>Fringe Benefit Costs:</b>									
Health Insurance	32,094,799	26,502,535	391,715	7,108,608	10,377,988	8,735,418	201,760	1,051	85,413,874
Other	1,033,248	1,385,762	240,965	128,504	237,094	265,794	24,450	385,252	3,701,068
Payroll Tax	10,065,383	11,387,312	2,016,865	1,200,727	2,198,111	2,464,391	235,712	683,432	30,251,933
Retirement	29,484,080	35,414,842	5,619,663	3,751,264	7,562,374	8,507,392	386,741	68,049	90,794,405
Unemployment Insurance	239,157	282,499	58,476	26,945	50,867	57,093	5,768	3,192	723,997
Workers' Compensation - SAIF	280,073	345,981	61,929	34,396	62,073	66,299	7,542	133,404	991,697
Leave	13,074,808	5,449,621	168,984	1,825,580	3,158,204	3,266,287	10,511	265,621	27,219,617
<b>TOTAL FRINGE BENEFIT COSTS</b>	<b>86,271,548</b>	<b>80,768,551</b>	<b>8,558,598</b>	<b>14,076,023</b>	<b>23,646,712</b>	<b>23,362,675</b>	<b>872,483</b>	<b>1,540,001</b>	<b>239,096,592</b>
<b>Salary and Wage Costs:</b>									
Salaries and Wages	107,804,074	154,671,044	26,486,718	12,606,760	24,104,681	27,270,778	2,829,461	49,336,706	405,110,224
<b>TOTAL SALARY AND WAGE COSTS</b>	<b>107,804,074</b>	<b>154,671,044</b>	<b>26,486,718</b>	<b>12,606,760</b>	<b>24,104,681</b>	<b>27,270,778</b>	<b>2,829,461</b>	<b>49,336,706</b>	<b>405,110,224</b>
Benefits Rate	67.9%	48.7%	31.7%	97.2%	85.0%	73.7%	30.5%	2.6%	
Leave Rate	12.1%	3.5%	0.6%	14.5%	13.1%	12.0%	0.4%	0.5%	
<b>Fringe Benefit Rate</b>	<b>80.0%</b>	<b>52.2%</b>	<b>32.3%</b>	<b>111.7%</b>	<b>98.1%</b>	<b>85.7%</b>	<b>30.8%</b>	<b>3.1%</b>	



## Projected Fringe Benefit Assumptions

Fringe Benefit Costs:	FY2023 % Change	FY2024 % Change
Health Insurance	2.8%	3.3%
Other	Salary % Increase	Salary % Increase
Payroll Tax	Salary % Increase	Salary % Increase
Retirement	Salary % Increase and Rate Increase	Salary % Increase
Unemployment Insurance	Salary % Increase	Salary % Increase
Workers' Compensation - SAIF	Salary % Increase	Salary % Increase
Leave	Salary % Increase	Salary % Increase

The majority of fringe benefit categories will increase at the same pace as salaries. Given information available the University of Oregon anticipates continued increase in retirement contribution rates in FY2026. The University of Oregon will need to work with Department of Health and Human Services to incorporate these increases in any of our future rates.



## Projected Salary and Wage Assumptions

Salary and Wage Costs:	FY2023 % Change	FY2024 % Change
Faculty/Staff A	4.25%	2.25%
Faculty/Staff B	4.70%	2.78%
Faculty/Staff C	4.83%	2.94%
Classified Service	4.36%	2.50%
Classified Skilled/Clerical	4.36%	2.50%
Classified Technical	4.36%	2.50%
Temps	0.50%	.50%
Students	3.00%	3.00%

The salary and wage projections are based upon collective bargaining agreements, university decisions on cost-of-living adjustments, and merit increases. Contracts with the United Academics of University of Oregon, the Service Employees International Union, the University of Oregon Police Association, the Teamsters, and the Graduate Teaching Fellows Federation were all considered in these projections. More details are available upon request.



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## Carry-Forward Calculation

**INSTITUTION: UNIVERSITY OF OREGON**  
**FIXED RATE CARRY FORWARD COMPUTATION**  
**FOR FYE 6/30/2022**

	Faculty/ Staff A	Faculty/ Staff B	Faculty/ Staff C	Classified Service	Classified Skilled/ Clerical	Classified Technical	Temps	Students
<b>CALCULATION OF CARRY FORWARD AMOUNT:</b>								
1. Fringe Benefit Cost Recovery								
Fixed Rate for FYE: 2022	78.2%	51.8%	30.9%	129.5%	101.9%	88.5%	29.4%	4.6%
Actual Base for FYE: 2022	100,461,385	143,511,384	24,530,551	11,603,133	22,294,730	25,210,871	2,720,920	46,488,651
Fixed Rate x Actual Base	78,560,803	74,338,897	7,579,940	15,026,058	22,718,330	22,311,621	799,951	2,138,478
2. Prior Year Carry Forward for FYE: 2020								
Less Under-Recovery or Add Overrecovery	1,629,736	1,804,480	367,478	(980,773)	230,573	(1,995)	0	(839,511)
3. Net Fringe Benefit Cost Recovery for FYE: 2022	80,190,539	76,143,377	7,947,418	14,045,285	22,948,903	22,309,626	799,951	1,298,967
4. Less: Actual Fringe Benefit Cost Pool FYE: 2022	81,837,565	75,603,078	7,956,702	13,390,757	22,503,484	22,267,023	921,949	1,309,374
5. (Under) Overrecovery to be Carried Forward	(1,647,026)	540,300	(9,283)	654,528	445,419	42,603	(121,998)	(10,406)
<b>CALCULATION OF FIXED RATE FOR FYE 2024</b>								
A. Projected FY Fringe Benefit Cost Pool	86,271,548	80,768,551	8,558,598	14,076,023	23,646,712	23,362,675	872,483	1,540,001
B. Deduct Amount from 5. above	1,647,026	(540,300)	9,283	(654,528)	(445,419)	(42,603)	121,998	10,406
C. Adjusted Fringe Benefit Cost Pool (A. Plus/Minus B.)	87,918,574	80,228,251	8,567,881	13,421,495	23,201,293	23,320,072	994,481	1,550,407
D. Projected Salary Base	107,804,074	154,671,044	26,486,718	12,606,760	24,104,681	27,270,778	2,829,461	49,336,706
E. Fixed Rate for FYE 2024 (C / D)	81.6%	51.9%	32.3%	106.5%	96.3%	85.5%	35.1%	3.1%
<b>2023 CURRENT RATE</b>	77.2%	49.9%	33.0%	120.3%	96.9%	86.2%	32.4%	2.6%
<b>2024 PROPOSED RATE</b>	81.6%	51.9%	32.3%	106.5%	96.3%	85.5%	35.1%	3.1%
<b>2024 Leave Rate</b>	10.8%	11.8%	0.6%	12.6%	11.6%	10.7%	0.4%	0.5%