

**University of Washington**  
**FY 2024 Fringe Benefit Rates -- Subject to approval by DHHS**  
**Explanation of Rate Changes**

Salary Classification Object Code	Salary Classification Description	2023 Actual Rates*	2024 Proposed Rates	Increase/ (Decrease) 2023 to 2024	Variance Explanation
01-10	Faculty - Campus	24.1%	22.6%	-1.5%	(1)
01-20	Medical Residents	31.2%	28.5%	-2.7%	(2)
01-30/40	Graduate Students	21.3%	18.2%	-3.1%	(3)
01-50	Post Doctoral Trainees	14.7%	16.3%	1.6%	(4)
01-60	Classified Staff - Campus	39.5%	38.1%	-1.4%	(5)
01-70	Professional Staff - Campus	31.8%	30.0%	-1.8%	(6)
01-80	Hourly Staff	21.5%	21.2%	-0.3%	(7)
01-90	Pre Doctoral Trainees	28.8%	25.2%	-3.6%	(8)

**Significant changes in FY24 rates:**

Healthcare: Per the Governor's budget 2024 Healthcare premiums are estimated at \$1,145 per month per eligible employee compared to \$1,130 per month per eligible employee for 2023. Year over Year change represents a 1.3% increase. The Health Care component is growing at a slower rate than salaries.

PERS: FY24 Projected rates include an increase of 10.39% up from 10.25%.

GAIP: Projected rates include an increase of 6.32%

**Variance Explanations:**

- (1) Faculty: The rate decrease is the result of salary driven benefit costs becoming a reduced percentage of overall total salary expense and a over-recovery from prior year.
- (2) Medical Residents: The rate decrease is the result of salary driven benefit costs becoming a reduced percentage of overall total salary expense and a over-recovery from prior year.
- (3) Graduate Students: The rate decrease is the result of salary driven benefit costs becoming a reduced percentage of overall total salary expense and a over-recovery from prior year.
- (4) Post Doctoral Trainees: Increase due to a year over year increased cost in healthcare as a higher % of forecasted salary.
- (5) Classified Staff: Higher projected salary growth offset by under-recovery of 0.1% (down from 0.5% prior year) contribute to the decreased rate.
- (6) Professional Staff: The rate decrease is the result of salary driven benefit costs becoming a reduced percentage of overall total salary expense and a over-recovery from prior year.
- (7) Hourly Staff: The rate decrease is the result of salary driven benefit costs becoming a reduced percentage of overall total salary expense. A slight overall increase in benefit costs drive by UWRP -retirement is negated by an prior year under-recovery.
- (8) Pre Doctoral Trainees: Projected Salary expense is increasing at a faster rate than the GAIP increase.

\*These are the actual fringe benefit rates UW used during FY23. These may differ from those negotiated with DHHS-CAS.