

**INDIANA UNIVERSITY
2021-22 OPERATING BUDGET
Employee Benefit Calculation Percentages**

Employee Category	Object Code(s)	Group Insurance/ Benefits (5625)	FICA (5760)	Retirement (5772) (5773)	Total Rate
ACADEMIC:					
Exempt	2000, 2003, 2005, 2008, 2280, 2288	20.53%	6.98%	12.34%	39.85%
Retirement Ineligible (Summer)	2010	20.53%	6.98%		27.51%
Overload	2170		6.98%		6.98%
Admin. Supplement	2200		6.98%		6.98%
Residents	2290		6.98%		6.98%
OTHER ACADEMIC:					
Non-student	2300 through 2310		6.98%		6.98%
Student	2331 through 2391				0.00%
PROFESSIONAL:					
Exempt	2400, 2405, 2408	20.53%	6.98%	12.34%	39.85%
Non Exemp	2480, 2488	20.53%	6.98%	12.34%	39.85%
Overload	2420, 2428		6.98%		6.98%
Terminal Pay	2450		6.98%		6.98%
NON-EXEMPT STAFF:					
PERF eligible	2500, 2504	20.53%	6.98%	12.47%	39.98%
Terminal Pay	2550		6.98%	12.47%	19.45%
HOURLY:					
Casual Hourly	3000, 3150		6.98%		6.98%
Casual Hourly Overtime	3250		6.98%		6.98%
PERF Hourly	3050		6.98%	12.47%	19.45%
Staff Premium	3100		6.98%	12.47%	19.45%
Staff Overtime - Exempt	3200		6.98%	12.47%	19.45%
Staff Overtime-Non-Exempt	3205		6.98%	12.47%	19.45%
Staff Work Hours	3210		6.98%	12.47%	19.45%
Student hourly	3300 through 3961				0.00%
Supplemental Pay	4580, 4588		6.98%		6.98%
Foreign Honorarium	4581				0.00%
Retired	4582				0.00%
Supplemental/additional student pay	4590 through 5821				0.00%