

Rate Schedule
University of Southern California
Office of Financial Analysis
Fringe Benefits Rate for Fiscal Year FY2025

Line #	Benefit components	Points	
1	FICA	6.8%	
2	Retirement	8.1%	
3	Health	12.3%	
4	Other Health (retired health ins)	0.0%	*
5	Tuition Assistance	0.5%	
6	Faculty Sabbaticals	0.9%	
7	Defined Benefit Plan	0.3%	
8	Workers' Compensation	1.1%	
9	Benefits Administration	0.5%	
10	Disability	0.3%	
11	Life/Accident Insurance	0.0%	
12	Unemployment	0.1%	
13	Childcare	0.2%	
14	Staff/Faculty Counseling	0.1%	
15	Other	0.1%	
16	Termination	0.8%	
17	Housing	0.3%	
	Total	31.7%	**

* The costs in this category were moved into Line #3

** Final %'s include over/under recoveries from prior years