

University of Washington

3%/3% Increases

Funding Source	CATEGORY	Position Count	Adjusted FY25 Adopted Budget salary base	FY2026 % Increase	FY2026 \$ Increase	FY2026 Salary Base	FY2025	FY2026	FY2026		FY2027 % Increase	FY2027 \$ Increase	FY2027 Salary Base	FY2025	FY2027	FY2027		Total Estimated Biennial Expense
							Marginal Benefit Rates	Marginal Benefit Increase	Incremental Expense (salary+ benefits)	FY2026 Expense Carried Forward in FY2027				Marginal Benefit Rates	Marginal Benefit Increase	Incremental Expense (salary+ benefits)		
General Operating Fund	Faculty	3547	372,426,984	3.00%	11,172,810	383,599,794	14.90%	1,664,749	12,837,559	12,837,559	3.00%	11,507,994	395,107,788	14.90%	1,714,691	13,222,685	38,897,803	
	Faculty - UWMC		81,573	3.00%	2,447	84,020	14.90%	365	2,812	2,812	3.00%	2,521	86,541	14.90%	376	2,897	8,521	
	Faculty - HMC		210,948	3.00%	6,328	217,276	14.90%	943	7,271	7,271	3.00%	6,518	223,794	14.90%	971	7,489	22,031	
	Professional	2966	258,503,377	3.00%	7,755,101	266,258,478	16.30%	1,264,081	9,019,182	9,019,182	3.00%	7,987,754	274,246,232	16.30%	1,302,004	9,289,758	27,328,122	
	Professional - UWMC		476,043	3.00%	14,281	490,324	16.30%	2,328	16,609	16,609	3.00%	14,710	505,034	16.30%	2,398	17,108	50,326	
	Professional - HMC		433,872	3.00%	13,016	446,888	16.30%	2,122	15,138	15,138	3.00%	13,407	460,295	16.30%	2,185	15,592	45,868	
	Classified Non-Represented	15	1,001,562	3.00%	30,047	1,031,609	16.30%	4,898	34,945	34,945	3.00%	30,948	1,062,557	16.30%	5,045	35,993	105,883	
TOTAL State BGT Request		6528	633,134,359		18,994,030	652,128,389		2,939,486	21,933,516	21,933,516		19,563,852	671,692,241		3,027,670	22,591,522	66,458,554	
State Restricted Fund Proviso	Faculty	41	2,879,857	3.00%	86,396	2,966,253	14.90%	12,873	99,269	99,269	3.00%	88,988	3,055,241	14.90%	13,259	102,247	300,785	
	Professional	54	3,522,995	3.00%	105,690	3,628,685	16.30%	17,227	122,917	122,917	3.00%	108,861	3,737,546	16.30%	17,744	126,605	372,439	
Accident Fund Total		95	6,402,852		192,086	6,594,938		30,100	222,186	222,186		197,849	6,792,787		31,003	228,852	673,224	

Object Code Calculations:

631,931,923	FY26 Salaries	19,761,701	FY27 Salaries
	19,186,116	19,186,116	
		38,947,817	FY27 Benefits
			3,058,673
			2,969,586
			6,028,259

University of Washington

3%/2% Increases

Funding Source	CATEGORY	Position Count	Adjusted FY25		FY2026 % Increase	FY2026 \$ Increase	FY2026 Salary Base	FY2025	FY2026	FY2026		FY2027 % Increase	FY2027 \$ Increase	FY2027 Salary Base	FY2025	FY2027	FY2027		Total Estimated Biennial Expense
			Marginal Benefit Rates	Marginal Benefit Increase				Incremental Expense (salary+ benefits)	FY2026 Expense Carried Forward in FY2027	Marginal Benefit Rates	Marginal Benefit Increase				Incremental Expense (salary+ benefits)				
General Operating Fund	Faculty	3547	372,426,984		3.00%	11,172,810	383,599,794	14.90%	1,664,749	12,837,559	12,837,559	2.00%	7,671,996	391,271,790	14.90%	1,143,127	8,815,123	34,490,241	
	Faculty - UWMC		81,573		3.00%	2,447	84,020	14.90%	365	2,812	2,812	2.00%	1,680	85,700	14.90%	250	1,930	7,554	
	Faculty - HMC		210,948		3.00%	6,328	217,276	14.90%	943	7,271	7,271	2.00%	4,346	221,622	14.90%	648	4,994	19,536	
	Professional	2966	258,503,377		3.00%	7,755,101	266,258,478	16.30%	1,264,081	9,019,182	9,019,182	2.00%	5,325,170	271,583,648	16.30%	868,003	6,193,173	24,231,537	
	Professional - UWMC		476,043		3.00%	14,281	490,324	16.30%	2,328	16,609	16,609	2.00%	9,806	500,130	16.30%	1,598	11,404	44,622	
	Professional - HMC		433,872		3.00%	13,016	446,888	16.30%	2,122	15,138	15,138	2.00%	8,938	455,826	16.30%	1,457	10,395	40,671	
	Classified Non-Represented	15	1,001,562		3.00%	30,047	1,031,609	16.30%	4,898	34,945	34,945	2.00%	20,632	1,052,241	16.30%	3,363	23,995	93,885	
TOTAL State BGT Request		6528	633,134,359			18,994,030	652,128,389		2,939,486	21,933,516	21,933,516		13,042,568	665,170,957		2,018,446	15,061,014	58,928,046	
State Restricted Fund Proviso	Faculty	41	2,879,857		3.00%	86,396	2,966,253	14.90%	12,873	99,269	99,269	2.00%	59,325	3,025,578	14.90%	8,839	68,164	266,702	
	Professional	54	3,522,995		3.00%	105,690	3,628,685	16.30%	17,227	122,917	122,917	2.00%	72,574	3,701,259	16.30%	11,830	84,404	330,238	
Accident Fund Total		95	6,402,852			192,086	6,594,938		30,100	222,186	222,186		131,899	6,726,837		20,669	152,568	596,940	

Object Code Calculations:

631,931,923	FY26 Salaries	19,186,116	FY26 Benefits	2,969,586	FY27 Salaries	13,174,467	FY27 Benefits	2,039,115
						19,186,116		2,969,586
						32,360,583		5,008,701

FISCAL YEAR 2025

PAYROLL LOAD RATES AND CONVERSION TABLE
FOR THE PERIOD: 07/01/24-06/30/25

Salary Object Codes

	Faculty	Auxiliary Teaching	Graduate Students	Post Doc Trainees	Classified	Professional			Hourly	Pre Doc Trainees		
						(1)	(2)	(3)				
	01-10	01-20	01-30/40	01-50	01-60	01-70	01-70ER	01-70EH	01-70EB	01-80	01-90	
07-01	UNEMPLOYMENT COMP	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	
07-02	WORKERS' COMP, MED. AID & INDUST. I	0.4%	0.7%	0.7%	0.0%	0.6%	0.5%	0.5%	0.5%	0.5%	0.0%	
07-03	GRADUATE STUDENT HEALTH	0.0%	0.0%	16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	22.5%	
07-04	UWRP RETIREMENT	7.6%	4.7%	0.0%	0.0%	0.1%	5.7%	0.0%	5.7%	0.3%	0.0%	
07-05	PERS I & II	0.5%	0.1%	0.0%	0.0%	8.7%	2.2%	0.0%	2.2%	7.3%	0.0%	
07-07	SOCIAL SECURITY	5.3%	6.1%	0.5%	0.0%	6.0%	6.0%	6.0%	6.0%	5.2%	0.0%	
07-08	MEDICARE	1.5%	1.4%	0.1%	0.0%	1.5%	1.5%	1.5%	1.5%	1.3%	0.0%	
07-09	SUPPLEMENTAL RETIREMENT	0.4%	0.0%	0.0%	0.0%	0.4%	0.4%	0.0%	0.4%	0.0%	0.0%	
07-10	HEALTH CARE	8.8%	15.8%	0.2%	18.7%	12.6%	12.6%	0.0%	0.0%	7.2%	0.0%	
07-10	PMFL	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.0%	0.3%	0.0%	
07-10	U-PASS	0.2%	0.3%	0.7%	0.0%	0.2%	0.2%	0.0%	0.0%	0.4%	0.0%	
07-13	SEPARATION LEAVE	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	0.9%	0.9%	0.0%	0.0%	
	Full Benefit Rate	24.9%	29.3%	18.7%	18.7%	31.3%	30.3%	22.0%	17.3%	9.0%	23.0%	22.5%
	Marginal Benefit Rate	14.90%	12.30%	0.60%	0.00%	17.20%	16.30%	8.40%	16.30%	8.40%	14.10%	0.00%

Based on data at <https://finance.uw.edu/fr/fringe-benefit-load-rate#detail>

(1) Exempt from Retirement
(2) Exempt from Health Care
(3) Exempt from Retirement & Health Care

used for vlookup, then value was copied/paste

Acct Code	Category	Bene Rate
0110	Faculty	14.90%
0120	Auxiliary Faculty	12.30%
0120	Medical Residents	12.30%
0130	Academic Student Employees	0.60%
0140	Academic Student Employees	0.60%
0160	Classified Non-Represented	17.20%
0161	Classified Represented	17.20%
0170	Professional	16.30%
0180	Hourly	14.10%