



Office of
Sponsored Programs

2026-2027 EXTRAMURAL FRINGE BENEFIT RATES

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INTRODUCTION

The rates below are the fringe benefit rates used by the University of Wisconsin-Milwaukee in charging extramural funds for the employer's contribution to fringe benefits during the 2026-2027 fiscal year.

These rates include the employer's contribution to retirement, health insurance, FICA and Medicare FICA, workers' compensation, income continuation insurance, and life insurance, and an amount for lump-sum payouts of vacation and sabbatical time accrued. These rates are effective 1 July 2026 for all existing and new grants and proposals. Multiple-year proposals should include an estimated increase for future fringe benefit costs.

The rates below are solely for UW-Milwaukee; other University of Wisconsin System institutions use various rates in the calculation of employee fringe benefits. For collaborative proposals, faculty and staff on other UW System campuses are encouraged to work closely with their Research and Sponsored Programs office (or equivalent) to develop cost estimates based on the base campus' fringe benefit rates. All UW System fringe benefit rates are available online at <https://www.wisconsin.edu/financial-administration/grant-accounting/fringe-benefit-rates-for-extramural-support-funds/>.

FRINGE BENEFIT RATES BY EMPLOYEE CLASSIFICATION

Benefit Category	Unclassified (Faculty & Academic Staff)	University Staff	LTEs	Research, Project, Teaching Assistants and Fellows/ Scholars	Research Associates & Grad Interns	Post-Doc Fellows & Trainees	Ad Hoc Program Specialists, Undergrad Assistants and Interns	Student Hourly
Income Continuation	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Medicare	1.3%	1.3%	1.3%	0.1%	1.1%	0.0%	1.3%	0.3%
Social Security	5.4%	5.6%	5.6%	0.3%	4.7%	0.0%	5.7%	1.1%
Health Insurance	22.0%	27.2%	1.0%	48.7%	20.4%	18.5%	0.7%	0.0%
Life Insurance	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement	10.1%	11.0%	2.7%	0.0%	0.0%	0.0%	3.8%	0.0%
Worker's Compensation	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Terminal Leave*	0.01%	0.01%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Adjustments	-0.4%	1.6%	0.0%	0.0%	0.0%	1.6%	0.0%	0.2%
Totals	38.8%	47.1%	10.7%	49.2%	26.4%	20.3%	11.7%	1.8%

*These Spend Categories are not subject to Terminal Leave:

SC00383 – Base Pay - Academic
SC00385 – Summer Services
SC00386 – Summer Session
SC00396 – Legal Settlement – Faculty

SC00397 – Terminal Leave – Lump Sum
SC00627 – Legal Settlement – University Staff
SC00700 – Legal Settlement – Student