SPF Employer-Paid Benefit/Payroll Tax Rates - Effective July 1, 2026

Sponsored Programs Foundation Employees (Non-Student)			
Benefit-Eligible		**Non-Benefit Eligible**	
Social Security	6.20%	Social Security	6.20%
Medicare	1.45%	Medicare	1.45%
Unemployment Ins.	3.10%	Unemployment Ins.	3.10%
Workers' Comp Ins.	0.17%	Workers' Comp Ins.	0.17%
Medical Insurance*		Medical Insurance	
Dental Insurance	2.22%	Dental Insurance	
Vision Insurance	0.45%	Vision Insurance	
Life Insurance	0.10%	Life Insurance	

Total	**13.69%**	Total	**10.92%**
Retirement	**10.00%	Retirement	

*Medical Insurance rates are a flat monthly charge:

	HMO Platinum:	PPO Platinum:	PPO Gold:
Single employee	**$1,359.70**	**$1,802.61**	**$1,412.27**
Employee + 1 dependent	**$2,855.28**	**$3,785.46**	**$2,965.74**
Family	**$4,078.92**	**$5,407.88**	**$4,236.85**

	Medical:	Dental:
FlexCash	**$128.00**	**$12.00**

**Category A, B, and D employees who meet the eligibility requirements of completing 1 year of service with 1,000 hours worked in that year, will be enrolled in SPF's employer-paid retirement plan.

Sponsored Programs Foundation Student Employees - 2026/2027			
During academic year (August 1 to May 31)		During summer (June 1 to July 31)	
Social Security		Social Security	6.20%
Medicare		Medicare	1.45%
Unemployment Ins.	3.10%	Unemployment Ins.	3.10%
Workers' Comp Ins.	0.17%	Workers' Comp Ins.	0.17%
Medical Ins.		Medical Ins.	
Dental Ins.		Dental Ins.	
Vision Ins.		Vision Ins.	
Life Ins.		Life Ins.	
Retirement		Retirement	
Total	**3.27%**	Total	**10.92%**

Student Pay Rates:

Undergraduate pay rates begin at $16.90 per hour up to $24.00 per hour

Graduate pay rates begin at $16.90 per hour up to $25.27 per hour