



Sacramento State

2026-27

General Operating Fund Benefit Rates

(Intra-system agreements should include worker's compensation, industrial disability, non-industrial disability and unemployment insurance)

Account	Benefit / Description		Unit 1	Unit 3			Unit 4	Unit 6	Unit 8	Unit 11	CSUEU	C99	MPP	
			Union of American Physicians & Dentists (UAPD)	California Faculty Association (CFA)			Academic Professionals of California (APC)	Skilled Crafts (Teamsters 2010)	State University Police Association (SUPA)	Academic Student Employees (UAW)	California State University Employees Union (CSUEU)	Confidential	Management Personnel (M80)	
				Tenure Track	Lecturers Timebase > 40%	Lecturers Timebase < 40%	Academic Support Unit							Directors & Lieutenants of Public Safety
603001	OASDI (Old Age Survivor & Disability Insurance)	[3, 7]	6.20%	6.20%	6.20%	0.00%	6.20%	6.20%	6.20%	0.00%	6.20%	6.20%	6.20%	6.20%
603003	DENTAL INSURANCE	[2, 4]	1.10%	1.10%	1.10%	0.00%	1.10%	1.10%	1.10%	0.00%	1.10%	1.10%	1.10%	1.10%
603004	HEALTH & WELFARE	[2, 4]	21.64%	21.64%	21.64%	0.00%	21.64%	21.64%	21.64%	0.00%	21.64%	21.64%	21.64%	21.64%
603005	RETIREMENT	[5, 7]	31.70%	31.70%	31.70%	0.00%	31.70%	31.70%	50.65%	0.00%	31.70%	31.70%	31.70%	50.65%
603007	WORKER'S COMPENSATION		0.58%	0.58%	0.58%	0.00%	0.58%	0.58%	0.58%	0.00%	0.58%	0.58%	0.58%	0.58%
6030XX	IDL/NDI/UI	[6]	0.53%	0.53%	0.53%	0.00%	0.53%	0.53%	0.53%	0.00%	0.53%	0.53%	0.53%	0.53%
603011	LIFE INSURANCE	[2]	0.05%	0.04%	0.04%	0.00%	0.05%	0.05%	0.05%	0.00%	0.05%	0.05%	0.05%	0.05%
603012	MEDICARE	[3, 7]	1.45%	1.45%	1.45%	0.00%	1.45%	1.45%	1.45%	0.00%	1.45%	1.45%	1.45%	1.45%
603013	VISION CARE	[2]	0.09%	0.09%	0.09%	0.00%	0.09%	0.09%	0.09%	0.00%	0.09%	0.09%	0.09%	0.09%
603014	LONG TERM DISABILITY INSURANCE	[2]	0.01%	0.05%	0.05%	0.00%	0.01%	0.01%	0.01%	0.00%	0.01%	0.01%	0.04%	0.04%
TOTAL			63.35%	63.38%	63.38%	0.00%	63.35%	63.35%	82.30%	0.00%	63.35%	63.35%	63.38%	82.33%

[1] Percentages based on FY 2025-26 Operating Fund totals for salaries & benefits, except where noted.

[2] Rates increased 1/1/26, percentage based on January-June 2026

[3] Rate per SAM 8299, Billing for Services of Employees Paid on a Monthly Basis

[4] Percentage based on estimates from the Chancellor's Office

[5] Updated per HR/Benefits Technical Letter 2026-06, dated 06/24/2026

[6] IDL-Industrial Disability/NDI-Non-Industrial Disability/UI-Unemployment Insurance

[7] Benefits rate used for salary increases on permanently budgeted positions by BPA