

THE UNIVERSITY CORPORATION, SAN FRANCISCO STATE
Benefit Burden Rates
Effective February 25, 2023

Components	250950 Class 1	250952 Class 2	250956 Class 3	250957 Class 4	250958 Class 6	250953 Class 7	250951 Class 10	250959 Class 12	250960 Class 13	250963 Class 16	250966 Class 17	250967 Class 18
FICA	7.65%	7.65%	7.65%			7.65%	7.65%			7.65%	7.65%	
SUI	0.50%	0.50%	0.50%			0.50%	0.50%			0.50%	0.50%	
SDI	1.10%	1.10%	1.10%			1.10%	1.10%			1.10%	1.10%	
Workers' Comp	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
Health/Dental	17.30%	17.30%				17.30%	17.30%	17.30%	17.30%			
Vision	0.40%	0.40%				0.40%	0.40%	0.40%	0.40%			
Life Insurance	0.50%	0.50%				0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Vacation Leave		5.50%				5.50%		5.50%	5.50%	5.50%	5.50%	5.50%
Sick Leave	2.50%	2.50%				2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TIAA/Retirement						5.00%	5.00%		5.00%		5.00%	
Current Rates	30.85%	36.35%	10.15%	0.90%	0.90%	41.35%	35.85%	27.10%	32.10%	18.65%	23.65%	9.40%
Prior Rates	42.69%	49.45%	12.65%	1.60%	1.60%	54.45%	47.69%	38.40%	43.40%	24.56%	29.56%	13.51%
Change in Rates	-11.84%	-13.10%	-2.50%	-0.70%	-0.70%	-13.10%	-11.84%	-11.30%	-11.30%	-5.91%	-5.91%	-4.11%

- Class 1 Faculty - 9 month class, appointed 6 months or more
- Class 2 Regular employee (including 12 month faculty and students/non-FICA exempt appointed 6 months or more)
- Class 3 Intermittent employee (temporary)
- Class 4 Intermittent employee - non-citizen (F or J visa)
- Class 6 Intermittent SF State student employee – FICA exempt, appointed less than 50% time
- Class 7 Regular employee (same as Class 2) with voluntary retirement
- Class 10 Faculty – 9 month class, appointed 6 months or more with voluntary retirement
- Class 12 Regular employee (same as Class 7) but FICA exempt with an F or J Visa without voluntary retirement
- Class 13 Regular employee (same as Class 12) but FICA exempt with an F or J Visa with voluntary retirement
- Class 16 Regular employee, no health, dental, or vision; must complete waiver
- Class 17 Regular employee, no health, dental, or vision (same as Class 16) with retirement benefits; must complete waiver
- Class 18 Regular employee - non-citizen (F or J visa), no health, dental, or vision; must complete waiver