

FY26 RECOMMENDATION: The College Finance Subcommittee unanimously supports the 2025-26 Proposed Composite Benefits Rates:

Assumes 9% Medical Trend

General University				
	Current Rates (24-25)	Proposed Rates (25-26)	% Change	Projected Benefit Costs
Faculty	27.7%	28.5%	2.9%	\$ 167,261,350
Combined Staff	36.1%	36.5%	1.1%	365,623,564
Specials	15.7%	15.6%	-0.6%	22,244,424
Students	0.4%	0.3%	-25.0%	220,556
Graduate Associates	11.8%	12.6%	6.8%	19,736,635
OSU Health System				
Faculty*	36.3%	36.7%	1.1%	\$ 25,312,257
Combined Staff	34.7%	35.7%	2.9%	418,270,649
Specials	15.9%	15.7%	-1.3%	37,693,200
Students	0.5%	0.5%	0.0%	24,211
Graduate Associates	12.0%	12.8%	6.7%	56,957
Faculty Group Practice				
Clinical Appointments**	4.7%	4.8%	2.1%	\$ 23,473,941

* Faculty rate group for the Health System consists primarily of medical residents.

** Excludes retirement contributions