

July 17, 2025

TO: Executive Officers, Deans, Directors, and Cost Center Administrators

FROM: Jeff Long, Sr. Director of Business Operations
Office of Business and Finance**RE: 2025/26 Retirement and Benefit Charge Updates**

Below are the charge rate percentages for fiscal year 2025/2026, with no changes from fiscal year 2024/25

This blended rate is for Accounting and Budget purposes, and is not a reflection of any particular employee group.

CATEGORY	OBJECT CODE	RATES	FEDERAL GRANT RATES
FICA	3911	7.65%	7.65%
Blended Retirement Rate	3912	10.50%	10.50%
Blended Benefits Rate	3927	28.75%	24.60%
TOTALS		46.90%	42.75%

CATEGORY	OBJECT CODE	REDUCED STAFF FTE (3713) AVIATION/R3 Post Graduate Fellow	FEDERAL RATES R3 Post Graduate Fellow
FICA	3911	7.65%	7.65%
Blended Retirement Rate	3912	0.00%	0.00%
Blended Benefits Rate	3927	26.80%	22.90%
TOTALS		34.45%	30.55%

If you have any questions or concerns, please contact me at 387-3579 or jeffrey.long@wmich.edu. Questions regarding the Federal Rates should be directed to Betty McKain at 387-4728 or betty.mckain@wmich.edu.