



FY 2027 Benefit Tiers for Budgeting Purposes

Listed below are the employee benefit tiers that will be loaded into HCM for 2027 budgeting purposes.

Non-students:

0 - \$39,999	55%
\$40,000 - \$69,999	46%
\$70,000 - \$149,999	35%
\$150,000 - \$199,999	29%
\$200,000 - \$299,999	25%
\$300,000 - \$349,999	23%
\$350,000 - \$499,999	20%
\$500,000 - \$599,999	16%
\$600,000 +	13%

Students:

0 - \$4,999	9%
\$5,000 - \$14,999	51%
\$15,000 - \$29,999	53%
\$30,000 +	34%

Residents:

0 - \$69,999	29%
\$70,000 +	27%

Individuals less than 50% FTE remain at 9%.

When budgeting for incentives, include a benefits estimate of 9%.

These percentages are solely for budgeting and encumbrance purposes.

The determination of the applicable tier should be based upon the total gross salary (including supplements), regardless of funding source.

Please note the availability of a standard HCM budget report for computing the total estimated benefit cost. This report will pull in the individual's gross salary and apply the appropriate tier. This report can be downloaded to excel and eliminates the need for you to manually enter individual employee information. (Location: HCM\UT BUDGETS\REPORTS\ESTIMATED BENEFITS ENCUM RPT FOR BENEFIT CALCULATION - note: you must use as of date 09/01/2026).