

2025-26 Fringe Rates

Code	Account Description	Rate
521000	PERS	4.20%
521310	PERS UAL (Unfunded Actuarial Liability)	17.39%
522000	Social Security - FICA	7.65%
523100	Workers Compensation	0.68%
523200	Unemployment Compensation	0.10%
523300	PFMLA	0.45%
524200	Other Employer Paid Benefits	0.18%
524300	Retiree Health Insurance	0.47%
524530	Early Retirement Benefits	0.16%
Total Fringe Rate		31.28%

PPS Contribution to Employee Group Health Insurance

Employee Group Health (per 1.00 FTE)	Amount
Amalgamated Transit Union (ATU)	\$19,893
District Council of Union (DCU)	\$23,644
Non-Represented Employees	\$21,057
Portland Association of Professional School Administrators (PAPSA)	\$21,057
Portland Association of Teachers (PAT)	\$23,561
Portland Federation of School Professionals (PFSP)	\$20,341
Service Employee International Union (SEIU)	\$19,437
Senior Leadership	\$21,057