

BRIGHAM YOUNG UNIVERSITY

Payroll Benefit Rates

For January-December 2025

SALARY ACCOUNT	SALARY CATEGORY DESCRIPTION	BENEFIT ACCOUNT	BENEFIT RATE
ADMINISTRATIVE SALARIES			
500X	Administrative Salaries, Regular	5900	38.8%
503X, 507X	Administrative Salaries, Overload & Special Awards	5900	19.7%
5040	Administrative Salaries, Quasi Employee	5900	0.0%
FACULTY SALARIES			
510X	Faculty Salaries, Regular	5910	31.4%
515X	Faculty Salaries, Professorships (19, 23, & 31 Funds)	5910	19.7%
5170	Faculty Salaries, Special Awards	5910	19.7%
5190	Faculty Salaries, Visiting without Health Benefits	5910	19.7%
518X, 5194	Faculty Salaries, Visiting with Health Benefits, Post Doctoral Fellows	5910	23.7%
5140	Faculty Salaries, Quasi Employee	5910	23.9%
FACULTY SUPPLEMENTAL			
520X	Supplemental Faculty Earnings	5920	19.7%
522X, 524X	Supplemental Spring/Summer- No Benefits & Earnings (Overload)	5920	19.7%
526X, 528X	Supplemental Spring/Summer with Benefits & Faculty Incidental Work	5920	19.7%
ADJUNCT FACULTY			
53XX	Adjunct Faculty Salaries	5930	7.7%
5340, 5350	Adjunct Faculty Salaries, Category 2 with Benefits	5930	19.7%
5380	Adjunct Faculty Salaries, FT BYU Employees working for Con Ed	5930	19.7%
STAFF SALARIES			
54XX	Staff Salaries, Regular	5940	51.1%
5450, 547X	Staff Salaries, Overtime & Special Awards	5940	19.7%
5440	Staff Salaries, Quasi Employee	5940	0.0%
5494	Staff Salaries, Post-Doctoral Fellows	5940	23.7%
STUDENT WAGES			
55XX	Student Assistant Salaries, Contract		0.0%
55X2	Student Assistant Salaries Subject to FICA	5950	7.7%
56XX	Student Wages, Hourly (Time Cards)		0.0%
56X2	Student Wages Subject to FICA	5960	7.7%
PART-TIME WAGES			
57XX	Non-student, Part-time Wages	5970	7.7%
572X, 577X	Non-student, ½ time (17.5 hours), no Benefits	5970	7.7%
575X, 578X	Non-student, ¾ time (28 hours), with Benefits	5970	19.7%
MISCELLANEOUS W-2 ADDITIONS			
58XX	Miscellaneous W-2 Additions	5980	7.7%