

LEHIGH UNIVERSITY
EMPLOYEE BENEFIT RATES AS OF JULY 1, 2026 (Fiscal Year 2026-2027)

ACCOUNT	DESCRIPTION	0%	6.1%			17.9%			17.9%	7.9%	34.3% Research	39.9%
			Grad Health Ins Subsidy			Summer Programs - these Index ranges ONLY			Part-Time w/ Benefits	Part-Time	Sponsored Programs	Full-Time
			All index numbers from 300000 to 699999			285201-285214	211510-211513	285800-285899	All index numbers from 300000 to 699999	All Funds	529000-599999	All Funds except Research
						285216-285399	286200-289999	286100-286199			Cost Share 603500-603999	
											Maintenance 610500-611499	
61010	Professor-Full										X	X
61040	Instructor										X	X
61050	Lecturer										X	X
61051	Teaching Faculty										X	X
61052	Research Faculty										X	X
61060	Faculty-Adjunct									X		
61061	Faculty-Visiting									X		
61070	Faculty-Salary-No EB	X										
61080	Faculty-Unassigned										X	X
61090	Faculty-Summer Teaching/Research					X	X	X			X	X
61091	Faculty-Summer/Winter Teaching					X	X	X			X	X
61100	Exempt							X			X	X
61109	Exempt - labor allocation										X	X
61200	Non Exempt							X			X	X
61209	Non Exempt - labor allocation										X	X
61250	Non Exempt-Tech										X	X
61259	Non Exempt-Tech - labor allocation										X	X
61260	Non Exempt-Premium Pay						X	X		X		
61510	RA/GA/TA-No FICA			X								
61530	Graduate Student Fellowships			X								
61535	Undergraduate Student Fellowships	X										
61540	Project Assistant	X										
61550	Research Assistant Tuition	X										
61560	RA/GA/TA-With FICA			X						X		
61590	Prizes/Awards	X										
61610	Research Sci/Sch										X	X
61619	Research Sci/Sch- labor allocation										X	X
61620	Research Visitor									X		
61629	Research Visitor- labor allocation									X		
61639	Part Time Research w/benefits								X			
61640	Part Time Research									X		
61650	Student Salary No FICA	X										
61651	Student Salary with FICA									X		
61660	Faculty-Part Time									X		
61661	Part-time Salaried									X		
61670	Research Associate										X	X
61679	ResearchAssociate- labor allocation										X	X
61680	Research Intern										X	X
61710	Wages-Overtime									X		
61750	Staff Additional Compensation									X		
61760	Wages-Other									X		
61769	Wages-Other - labor allocation									X		
61780	Student-No Fica	X										
61789	Student-No Fica - labor allocation	X										
61790	Faculty-Additional Comp	X										
61810	Foreign Honoraria	X										
61820	Vacation on Termination									X		
61860	Mortgage Incentive									X		
61953	Leave - Faculty										X	X