

Rates for Fiscal Year 2025

Note: All rates subject to change at the beginning of each new fiscal year or calendar year.

Workers Comp	Employer only (last change July 1, 2021)	.41%	.0041
SUT – (State Unemployment Tax) rate changed 07/01/2023	Employer only (only on the first \$8000.00 of the calendar year) <i>This UI information applies only to employees who work for NAU in Arizona; rates vary from state to state – Updated 2023</i>	.10% Arizona Rate	.0010 Arizona Rate
FICA – OASDI	Employee & Employee \$168,600 maximum for calendar year 2024	6.2%	.0620
FICA – Medi	Employer & Employee	1.45%	.0145
ASRS\ASRS20	Employee (last change June 24, 2024)	12.12%	.1212
ASRS LTD\LTD20	Employee (last change June 24, 2024)	.15%	.0015
ASRS ACR	Employee (last change June 24, 2024) ASRS Retiree returns to work at NAU	10.19%	.1019
PSPRS Tier 1	Employer (last change June 24, 2024)	10.75%	.1075
PSPRS Tier 2	Contact the Benefits Team to determine what tier a new employee may be on and/or what plan they may elect.	10.75%	.1075
PSPRS Tier 3 (DB)		9.68%	.0968
PST3DC (Legacy)		0.79%	.0079
LTDDC (PSPRSLTD)		.	.
PST3DC (3 DC Savings Plan)		9.00%	.0900
LTDDC (PSPRS 3 DC LTD)		1.50%	.0150
HCSDC (PSPRS 3 DC Med)		0.23%	.0023
PSPRS Tier 1	Employee (last change June 24, 2024)	7.65%	.0765
PSPRS Tier 2	Contact the Benefits Team to determine what tier a new employee may be on and/or what plan they may elect.	7.65%	.0765
PSPRS Tier 3(DB)		8.89%	.0889
PST3DC (Legacy)		0.00%	.0000
LTDDC (PSPRSLTD)			
PST3DC (3 DC Savings Plan)		9.00%	.0900
LTDDC (PSPRS 3 DC LTD)		1.50%	.0150
HCSDC (PSPRS 3 DC Med)		0.23%	.0023
PSPRS ACR	Employer (last change June 24, 2024)	8.00%	.0800
Fidelity (Optional Retirement Plan)	Employer & Employee	7.0%	.07
TIAA/CREF (Optional Retirement Plan)	Employer & Employee	7.0%	.07
LTD for Optional Retirement Plans (TIAA, Fidelity)	Employer only (last change January 1, 2015)	.192%	.00192
Basic Life	Employer	\$0.28	Per Pay Period
Retiree SICK	Employer only	.40%	.0040