

# Rates for fiscal year 2024

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

ASRS\ASRS20	Employer (last change June 26, 2023)	12.14%	.1214
ASRS\ASRS20	Employee (last change June 26, 2023)	12.14%	.1214
ASRS LTD\LTD20	Employer (last change June 26, 2023)	.15%	.0015
ASRS LTD\LTD20	Employee (last change June 26, 2023)	.15%	.0015
ASRS ACR	Employee (last change June 26, 2023) ASRS Retiree returns to work at NAU	9.99%	.0999
LTD for ORP	Employer only (last change January 1, 2015)	.192%	.00192
** If there is no biweekly on the compensation panel, LTD for ORP will NOT take.			
Workers Comp	Employer only (last change July 1, 2021)	.41%	.0041
Retiree SICK	Employer only	.4%	.004
SUT – (State Unemployment Tax) rate changed 01/01/15	Employer only (only on the first \$7000.00 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% <i>Arizona Rate</i>	.0010 <i>Arizona Rate</i>
FICA–OASDI	Employee & Employee \$160,200 maximum for calendar year 2023	6.2%	.062
FICA – Medi	Employer & Employee	1.45%	.0145
PSPRS Tier 1	Employer (last change June 27, 2023)	12.49%	.1249
PSPRS Tier 2	Contact the Benefits Team to determine what tier a new employee may be on and/or what plan they may elect	12.49%	.1249
PSPRS Tier 3 (DB)		12.32%	.1232
PST3DC (Legacy)		2.76%	.0276
LTDDC (PSPRSLTD)		1.66%	.0166
PST3DC (3 DC Savings Plan)		9.00%	.0900
LTDDC (PSPRS 3 DC LTD)		1.43%	.0143
HCSDC (PSPRS 3 DC Med)		.17%	.0017
PSPRS Tier 1	Employee (last change June 27, 2023)	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)		9.56%	.0956
PST3DC (Legacy)		0.00%	.0000
LTDDC (PSPRSLTD)		1.66%	.0166
PST3DC (3 DC Savings Plan)		9.00%	.0900
LTDDC (PSPRS 3 DC LTD)		1.43%	.0143
HCSDC (PSPRS 3 DC Med)		.17%	.0143
PSPRS ACR	Employer (last change July 7, 2023)	8.00%	.0800
ORP's	(Optional Retirement Plans)		
Fidelity	Employer & Employee	7.0%	.07

TIAA/CREF	Employer & Employee	7.0%	.07
Basic Life	Employer	\$0.28	Per Pay Period