## FY20 Other Payroll Expense (OPE) Rates

In collaboration with Human Resources and Payroll departments, OPE rate estimates for all OHSU employees are updated annually by the Budget & Financial Planning team. OPE rates for FY20 are calculated by representation group and will be based on the estimated earnings and actual benefit and retirement elections as of January 31, 2019. This process provides OHSU with a single and more consistent source for OPE assumptions and rate components that can be utilized for budgeting, forecasting, and other reporting needs. If there are any questions about the rates below, please contact the Budget & Financial Planning team at budget@ohsu.edu.

### OPE Components - Retirement / Flex Benefits / FICA / Other OPE

Retirement rates below were used to calculate new employee’s estimated retirement expense based off of their representation group, eligibility, and applicable retirement program. Employees who are eligible to participate in a retirement program but not considered qualified as of January 31, 2019 will be assigned the standard UPP/457(b) rate based on their representation group pro-rated for FY20. Below are the rates and caps for 2019, along with projected caps for 2020.

![Retirement Plan Rate 2019 & 2020 Cap](image)

### Flex Benefits

Flex Benefits estimates expressed below were applied to each employee’s OPE calculation based off of their eligibility and selected benefits plan as of January 31, 2019. Employees who are eligible to receive benefits but not considered qualified as of January 31, 2019 will be assigned the average benefits plan rate by representation group based on their Full-time or Part-time status for FY20. Below are the estimated rates per plan for FY20.

![Flex Benefits](image)

### FICA

FICA (Federal Insurance Contributions Act) taxes imposed by the federal government is made up of two items: Social Security and Medicare taxes. In addition to FICA, Mass Transit also consists of a variable rate for FY20. Below are the rates and caps for 2019, along with projected caps for 2020.

![FICA](image)

### Other OPE

Other OPE consists of Paid Time Off (PTO) / Paid Parental Leave (PPL), Tri-Met Subsidy, State Unemployment, Labor Management Council, and Workers Compensation. Below are the estimated rates per representation group for FY20.

![Other OPE](image)

### To-Be-Hired (TBH) Rates

TBH employees will be assigned average OPE rates based on representation group. Below are the estimated rates per representation group for FY20.

![To-Be-Hired (TBH) Rates](image)

### FY20 Average OPE Rates Components Breakout by Rep Group

![FY20 Average OPE Rates Components Breakout by Rep Group](image)

### FY20 Average OPE Rates by Rep Group - University vs Hospital

![FY20 Average OPE Rates by Rep Group - University vs Hospital](image)