



# FY26 Other Payroll Expense (OPE) Rates

In collaboration with Human Resources and Payroll departments, OPE rate projections for all OHSU employees are updated annually. OPE rates are calculated by representation group and is based on the estimated earnings and actual employee's benefit elections for the next year. If there are any questions about any of the figures below, please contact the Budget team at budget@ohsu.edu.

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

**Retirement** rates below were used to calculate each 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 are not considered qualified as of Jan-25 will be assigned the standard UPP/457(b) rate based on their representation group pro-rated for FY26. Below are the rates and caps for FY26.

Oregon Public Service Retirement Plan			University Pension Plan, Clinical Retirement Plan, & 457(b)			
Retirement Plan	Rate	FY26 Cap	Retirement Plan	Rate Before 06/30/17	Rate After 07/01/17	FY26 Cap
OPSRP General	20.16%	\$238,567	AFSCME UPP	6.00%	6.00%	\$350,000
			ONA UPP	12.00%	5.00% (6% after 3 years)	
OPSRP Police & Fire	25.43%		OHSUPA UPP	6.00%	6.00%	
			Research UPP	12.00%	6.00%	
			Unclass Admin UPP	12.00%	6.00%	
PERS - Tier 1	23.39%	\$933,333	Faculty UPP	12.00%	12.00%	
PERS - Tier 2	23.39%	\$238,567	Faculty CRP	2.00% - 25.00%	2.00% - 25.00%	
			Fellow/HOU 457(b)	3.00%	3.00%	

**Flex Benefits** estimated expenses below were applied to each employee's OPE calculation based off of their eligibility and selected benefits plan as of Jan-25. Employees who are eligible to receive benefits but are not considered qualified as of Jan-25 will be assigned the average benefits plan rate by representation group based on their Full-Time or Part-Time status for FY26. Below are the average estimated rates per representation group for FY26.

Rep Group	Full-Time Rate	Part-Time Rate	Rep Group	Full-Time Rate	Part-Time Rate
AFSCME	\$16,500	\$8,200	OHSUPA	\$20,900	\$0
Faculty	\$19,200	\$10,400	ONA	\$16,700	\$10,700
Fellow	\$14,400	\$0	Research	\$14,000	\$8,900
GRU	\$0	\$8,000	Student	\$0	\$0
House Officer	\$14,600	\$0	Unclass Admin	\$18,400	\$10,300

Variable rates consist of **FICA (Federal Insurance Contributions Act)** taxes imposed by the federal government which are Social Security and Medicare taxes. In addition to FICA, Paid Leave Oregon (PLO) and Transit Tax which rolls up under **Other OPE** also have variable rates for FY26. Below are the rates and caps for 2025, along with projected caps for 2026.

Taxes	Rate	2025 Cap	2026 Cap
Social Security	6.20%	\$176,100	\$181,000
PLO	0.40%	\$176,100	\$181,000
Medicare	1.45%	No Cap	No Cap
Transit Tax	0.82%	No Cap	No Cap

**Other OPE** consists of Paid Leave Oregon (PLO) + Transit Tax (both listed above), Paid Parental Leave (PPL), Tri-Met Subsidy, State Unemployment, Labor Management Committee (LMC), and Workers Compensation. Below are the estimated rates per representation group for FY26.

Rep Group	Average Other OPE	PPL	Tri-Met Subsidy	State Unemployment	LMC	Workers Comp
Clinical Assoc. / Faculty	\$1,147	\$670	\$203	\$163	\$88	\$23
Research	\$577	\$100				
Unclass Admin	\$777	\$300				
All Other	\$477	\$0				

### New / Replacement Employee Average OPE Rates

These employees will be assigned average OPE rates based on representation group which takes into consideration all benefits waiting periods for new employees and applies pro-rated averages. Below are the estimated rates for FY26.

Rep Group	Rate	Rep Group	Rate	Rep Group	Rate
AFSCME	31.90%	GRU	20.10%	Research	33.00%
Clinical Associate	19.00%	House Officer	22.60%	Student	7.50%
Faculty	23.40%	OHSUPA	39.30%	Unclass Admin	30.40%
Fellow	25.00%	ONA	27.60%		

### Variable Only Average OPE Rates & Average OPE Variable / Fixed Allocations

Variable average rates can be used to estimate additional OPE costs associated with salary increases or other variable payments. Average OPE allocations is intended to show the split of the overall average OPE %. Example: University Faculty FY26 average OPE % is estimated at 27.12% and the average split is roughly 68.77% variable OPE and 31.23% fixed OPE. Variable OPE is generally considered Retirement & FICA while fixed OPE is considered Flex Benefits & Other OPE. Below are the estimated rates for FY26.

Rep Group	UNIVERSITY			HEALTHCARE		
	Variable Rate	Variable OPE Allocation	Fixed OPE Allocation	Variable Rate	Variable OPE Allocation	Fixed OPE Allocation
AFSCME	16.54%	47.15%	52.85%	15.87%	46.19%	53.81%
Clinical Associate	16.07%	73.00%	27.00%	17.03%	67.37%	32.63%
Faculty	18.65%	68.77%	31.23%	18.47%	67.83%	32.17%
Fellow	7.69%	29.73%	70.27%	0.00%	0.00%	0.00%
GRU	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
House Officer	9.76%	41.99%	58.01%	10.60%	36.14%	63.86%
OHSUPA	27.00%	59.95%	40.05%	0.00%	0.00%	0.00%
ONA	18.86%	60.76%	39.24%	18.26%	63.80%	36.20%
Research	17.22%	47.45%	52.55%	17.64%	51.85%	48.15%
Student	5.91%	79.03%	20.97%	7.58%	84.25%	15.75%
Unclass Admin	19.15%	56.12%	43.88%	18.82%	58.19%	41.81%

### UNIVERSITY - Average OPE Rates & Components Breakout

Rep Group	FICA	Flex Benefits	Other OPE	Retirement	Average OPE %
AFSCME	7.30%	16.84%	1.61%	9.24%	35.09%
Clinical Associate	4.97%	4.80%	1.15%	11.10%	22.02%
Faculty	5.27%	6.95%	1.52%	13.38%	27.12%
Fellow	4.69%	16.92%	1.25%	3.00%	25.86%
GRU	0.00%	19.66%	1.45%	0.00%	21.11%
House Officer	6.76%	12.00%	1.49%	3.00%	23.25%
OHSUPA	7.27%	16.39%	1.65%	19.73%	45.04%
ONA	7.35%	10.69%	1.48%	11.51%	31.03%
Research	7.45%	17.27%	1.80%	9.77%	36.29%
Student	5.91%	0.00%	1.57%	0.00%	7.48%
Unclass Admin	6.85%	13.38%	1.59%	12.30%	34.12%

### HEALTHCARE - Average OPE Rates & Components Breakout

Rep Group	FICA	Flex Benefits	Other OPE	Retirement	Average OPE %
AFSCME	7.25%	16.79%	1.70%	8.62%	34.36%
Clinical Associate	7.54%	6.56%	1.69%	9.49%	25.28%
Faculty	5.73%	7.14%	1.62%	12.74%	27.23%
House Officer	7.60%	16.98%	1.75%	3.00%	29.33%
ONA	7.16%	8.80%	1.56%	11.10%	28.62%
Research	7.47%	14.55%	1.83%	10.17%	34.02%
Student	7.58%	0.00%	1.42%	0.00%	9.00%
Unclass Admin	6.46%	12.05%	1.54%	12.46%	32.51%

### School of Medicine - Faculty Average OPE Rates

Basic Science (Research) and Clinical Faculty OPE average rates for budgeting purposes. Below are the estimated rates for FY26.

Category	Rate
Clinical	24.83%
Basic Science	27.55%