

Account and Description		2026-27	Fringe Benefit Annual Rates		
				FY27	FY26
				Budget	Budget
151010	Social Security and Medicare combined	7.65%		7.65	7.65
SS is 6.2% on earnings up to a certain amount (\$184,500 for calendar year 2026) plus Medicare of 1.45% on all earnings. Note: An additional .9 percent in Medicare taxes applies on earnings above certain amounts. Call Payroll for information if wages exceed \$200,000.					
				FY27	FY26
				Budget	Budget
152020	State Retirement (TSERS)	26.10%	Pension	18.22	17.14
			Health Insurance	7.69	7.33
			Disability	0.06	0.07
			Death Benefit	0.13	0.13
			TOTAL	26.10	24.67
156030	Medical Insurance	\$8,925		FY27	FY26
				Budget	Budget
			Rate annually	8,925	8,500
				FY27	FY26
				Budget	Budget
154070	Optional Retirement (ORP)	14.59%	Pension	6.84	6.84
			Health Insurance	7.69	7.33
			Disability	0.06	0.07
			Death Benefit	0	0
			TOTAL	14.59	14.24
153080	Law Enforcement Retirement	31.10%	Law Enforcement Officers Only The rate for State Law Enforcement Officers includes 5% towards Supplemental Retirement Income NC401(k).		
Note: Rates are given as annual rates for the fiscal year for the purpose of budgeting for positions. Medical rates in particular may be calculated at one monthly amount for the 1st 6 mos., and another monthly amount for the 2nd 6 mos of the fiscal year. The average rate for the full fiscal year is as shown above.					

Source: FY26 S.L. 2025-89 HB 125, FY27 S.L. 2026-41, SB 257.

updated 7/8/2026