

**Western Oregon University**  
**FY2026 Other Personnel Expenses (OPE) Detail**

Annual OPE amounts are estimated based upon two components -- a flat rate for health/vision/dental insurance and a percentage rate of gross wages as follows:

<b>Health/Vision/Dental:</b>	\$	21,600
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Note: Unclassified employees are eligible for full health benefits if they are 0.50 FTE or greater. Classified employees are eligible for full health benefits if they are 0.75 FTE or greater. Classified employees who are 0.50 - 0.74 FTE are eligible for pro-rated health benefits. Classified employees who are less than 0.50 FTE are not eligible for health benefits.

**OPE Rates:**

Note: This percentage is an estimate figure encompassing the costs for retirement contributions, medicare, social security, unemployment, and SAIF workers' compensation. Actual retirement contribution rate will vary depending on retirement plan and tier.

Faculty/Staff ≥ 0.50 FTE	38.65%
Faculty/Staff < 0.50 FTE *	8.15%
Hourly Unclassified/Temporary Pay	8.15%
Student Pay	3.50%

\* *To be eligible for PERS contributions, an employee must perform 600 or more total hours of service in a calendar year at one or more participating public employers. So some less than half-time employees' will receive retirement contributions while others will not, but we cannot determine this upfront due to the 600-hour rule.*

**Calculation:**

Annual Gross Salary	x	OPE Rate	+	Health/Vision/Dental	=	Total OPE
_____	x	_____	+	_____	=	_____