

TO: Deans, Directors and Department Heads

- FROM: Lisa Deckard Director, Government Cost Compliance
- DATE: March 26, 2018

RE: FY 2019 Fringe Benefit Rates

Below are the newly negotiated fringe benefit rates for fiscal year 2019 (FY 2019). Additionally, FY 2020 – FY 2024 rates have been projected for planning purposes.

The FY 2019 rates, effective July 1, 2018, are summarized below:

FY 2019 (Approved)							
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate (included in Non-Federal Rates)				
Exempt Faculty (F)	29.30%	31.10%	1.80%				
UC Exempt Staff (F)	37.00%	39.70%	2.70%				
DC Exempt Staff (F)	35.30%	38.00%	2.70%				
Non-Exempt Staff (F)	45.20%	47.90%	2.70%				
Part Time Employees	26.90%	27.20%	0.30%				
Student Workers	7.00%	7.00%	0.00%				

(F) = Full Time (Faculty > 65%; Staff > 75%, 100% for Faculty in Medical Center)

* As in prior years, the Non-Federal rates include dependent tuition remission expense which cannot be included in the Federal rates. This unallocable cost cannot be included in the calculation of a recharge or other cost allocation to Federal awards.

For your planning and budgeting purposes and for sponsored program proposals, the fringe benefit rates are projected as follows, effective July 1 in each of the five subsequent fiscal years:

Federal (Projected)							
Employee Group	FY20	FY21	FY22	FY23	FY24		
Exempt Faculty (F)	30.30%	30.80%	31.30%	31.80%	32.30%		
UC Exempt Staff (F)	38.00%	38.50%	39.00%	39.50%	40.00%		
DC Exempt Staff (F)	36.30%	36.80%	37.30%	37.80%	38.30%		
Non-Exempt Staff (F)	46.20%	46.70%	47.20%	47.70%	48.20%		
Part-Time Employees	27.90%	28.40%	28.90%	29.40%	29.90%		
Student Workers	7.50%	7.50%	7.50%	7.50%	7.50%		

Non-Federal (Projected)							
Employee Group	FY20	FY21	FY22	FY23	FY24		
Exempt Faculty (F)	32.10%	32.60%	33.10%	33.60%	34.10%		
Exempt Staff (F)	40.70%	41.20%	41.70%	42.20%	42.70%		
DC Exempt Staff (F)	39.00%	39.50%	40.00%	40.50%	41.00%		
Non-Exempt Staff (F)	48.90%	49.40%	49.90%	50.40%	50.90%		
Part-Time Employees	28.20%	28.70%	29.20%	29.70%	30.20%		
Student Workers	7.50%	7.50%	7.50%	7.50%	7.50%		

(F) = Full Time (Faculty > 65%; Staff > 75%, 100% for Faculty in Medical Center)