## DATE: March 22, 2013

TO: Deans, Directors and Department Heads

FROM: Lisa Deckard

Director, Government Cost Compliance

DATE: April 4, 2019

RE: FY 2019 Fringe Benefit Rates

Below are the newly negotiated fringe benefit rates for fiscal year 2020 (FY 2020). Additionally, FY 2021 – FY 2025 rates have been projected for planning purposes.

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

FY 2020 (Approved)								
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate (included in Non-Federal Rates)					
Exempt Faculty (F)	30.00%	31.40%	1.40%					
UC Exempt Staff (F)	33.40%	36.20%	2.80%					
DC Exempt Staff (F)	36.60%	38.60%	2.00%					
Non-Exempt Staff (F)	42.10%	45.10%	3.00%					
Part Time Employees	21.60%	21.90%	0.30%					
Student Workers	6.70%	6.70%	0.00%					

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

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	FY21	FY22	FY23	FY24	FY25		
Exempt Faculty (F)	31.8%	32.1%	32.4%	32.8%	33.3%		
UC Exempt Staff (F)	30.1%	31.6%	32.6%	33.0%	33.4%		
DC Exempt Staff (F)	36.2%	37.0%	38.0%	38.6%	39.1%		
Non-Exempt Staff (F)	40.0%	41.5%	43.7%	44.4%	45.1%		
Part-Time Employees	21.0%	23.0%	23.2%	23.4%	23.6%		
Student Workers	7.4%	7.4%	7.4%	7.4%	7.4%		

Non-Federal (Projected)							
Employee Group	FY21	FY22	FY23	FY24	FY25		
Exempt Faculty (F)	33.2%	33.5%	33.8%	34.2%	34.7%		
Exempt Staff (F)	32.9%	34.4%	35.4%	35.8%	36.2%		
DC Exempt Staff (F)	38.2%	39.0%	40.0%	40.6%	41.1%		
Non-Exempt Staff (F)	43.0%	44.5%	46.7%	47.4%	48.1%		
Part-Time Employees	21.3%	23.3%	23.5%	23.7%	23.9%		
Student Workers	7.4%	7.4%	7.4%	7.4%	7.4%		

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



<sup>\*</sup> 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.