

DATE: March 22, 2013

TO: Deans, Directors and Department Heads

FROM: Lisa Deckard
Director, Government Cost Compliance

DATE: April 22, 2020

RE: **FY 2021 Fringe Benefit Rates**

Below are the newly negotiated fringe benefit rates for fiscal year 2021 (FY 2021). Additionally, FY 2022 – FY 2026 rates have been projected for planning purposes.

The FY 2021 rates, effective July 1, 2020, are summarized below:

FY 2021 (Approved)			
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate <i>(included in Non-Federal Rates)</i>
Exempt Faculty (F)	31.20%	32.60%	1.40%
UC Exempt Staff (F)	28.70%	31.40%	2.70%
DC Exempt Staff (F)	32.90%	35.40%	2.50%
Non-Exempt Staff (F)	33.60%	36.10%	2.50%
Part Time Employees	20.30%	20.60%	0.30%
Student Workers	7.10%	7.10%	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	FY22	FY23	FY24	F25	FY26
Exempt Faculty (F)	30.60%	31.20%	32.00%	32.40%	32.80%
UC Exempt Staff (F)	30.90%	32.30%	32.60%	32.80%	32.90%
DC Exempt Staff (F)	34.50%	38.00%	38.50%	38.90%	39.80%
Non-Exempt Staff (F)	35.40%	39.00%	40.90%	41.10%	41.30%
Part-Time Employees	21.10%	21.70%	22.10%	22.10%	22.20%
Student Workers	6.70%	6.40%	7.00%	7.00%	7.00%

Non-Federal (Projected)					
Employee Group	FY22	FY23	FY24	FY25	FY26
Exempt Faculty (F)	32.00%	32.60%	33.40%	33.80%	34.20%
Exempt Staff (F)	33.70%	35.10%	35.40%	35.60%	35.70%
DC Exempt Staff (F)	37.00%	40.50%	41.00%	41.40%	42.30%
Non-Exempt Staff (F)	37.90%	41.50%	43.40%	43.60%	43.80%
Part-Time Employees	21.40%	22.00%	22.40%	22.40%	22.50%
Student Workers	6.70%	6.40%	7.00%	7.00%	7.00%

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

If you have questions, please contact me at extension 6-4846.