



## Fringe Benefits and Facilities and Administrative Rates

These rates should be used for all proposals (and awards) beginning July 1, 2022.

### FRINGE BENEFIT RATES MUST BE PRORATED DEPENDING ON THE START DATE OF THE PROJECT.

Beyond June 30, 2030, increase fringes by 0.5% annually.

Use last rate F&A for any years beyond June 30, 2024. F&A rates cannot be increased.

The rates for FY 2023, effective July 1, 2022, are summarized below:

**(F) = Full Time Faculty > or = 65% and Staff > 75%**

#### Fringe Benefit Rates

<b>Federal</b>	<b>FY '23</b>	<b>FY '24</b>	<b>FY '25</b>	<b>FY '26</b>	<b>FY '27</b>	<b>FY '28</b>	<b>FY '29</b>	<b>FY '30</b>
Exempt Faculty (F)	26.5%	28.7%	29.0%	29.4%	29.5%	29.6%	29.7%	29.8%
UC Exempt Staff (F)	35.2%	35.0%	34.0%	34.4%	34.6%	34.8%	34.9%	35.1%
DC Exempt Staff (F)	41.9%	42.0%	42.1%	42.2%	43.1%	44.1%	45.2%	46.3%
Non-Exempt Staff (F)	37.6%	38.0%	40.9%	40.4%	40.7%	41.0%	41.3%	41.6%
Part-Time Employees	17.8%	19.3%	21.2%	20.7%	20.8%	20.9%	21.0%	21.1%
Student Workers	9.2%	9.0%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%

<b>Non-Federal</b>	<b>FY '23</b>	<b>FY '24</b>	<b>FY '25</b>	<b>FY '26</b>	<b>FY '27</b>	<b>FY '28</b>	<b>FY '29</b>	<b>FY '30</b>
Exempt Faculty (F)	27.8%	30.0%	30.3%	30.7%	30.8%	30.9%	31.0%	31.1%
UC Exempt Staff (F)	37.5%	37.3%	36.8%	37.2%	37.4%	37.6%	37.8%	38.0%
DC Exempt Staff (F)	44.4%	44.5%	44.6%	44.7%	45.6%	46.6%	47.7%	48.8%
Non-Exempt Staff (F)	39.9%	40.3%	43.2%	42.7%	43.0%	43.3%	43.6%	43.9%
Part-Time Employees	17.9%	19.4%	21.3%	20.8%	20.9%	21.0%	21.1%	21.2%
Student Workers	9.2%	9.0%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%

#### Federal Facilities And Administrative Cost Rates

##### F&A Cost Rates (on Campus)

	<b>FY '18</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>FY '24</b>
	7/17-6/18	7/18-6/19	7/19-6/20	7/20-6/21	7/21-6/22	7/22-6/23	7/23-6/24
Research	59.5%	60.0%	60.5%	60.5%	62.0%	62.0%	62.0%
Instruction	57.0%	57.0%	57.0%	57.0%	57.0%	57.0%	57.0%
Other	30.0%	30.0%	30.0%	31.0%	31.0%	31.0%	31.0%

##### F&A Cost Rates (off Campus)

	<b>FY '18</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>FY '24</b>
	7/17-6/18	7/18-6/19	7/19-6/20	7/20-6/21	7/21-6/22	7/22-6/23	7/23-6/24
Research	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Instruction	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Other	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%

The University of Cincinnati's F & A rates are calculated on a Modified Total Direct Cost (MTDC) basis, i.e. F & A rates are applied to all direct line items in the budget with the exception of the following: equipment over \$5000/item, alterations and renovations, patient care costs, tuition remission, rental costs, scholarships and fellowships, individual sub-contract costs beyond the first \$25,000, TELCO (Long Distance), UCIT.

#### SALARY PROJECTIONS:

Salary increases in proposal budgets should be estimated according to the AAUP agreement during the term of the agreement and at 2% per year thereafter.

#### IMPORTANT NOTICE:

Effective July 1, 1994, clerical and administrative salaries are not allowed on any federal award unless the award is considered a "core" or "program project" award. (OMB A-21 Section F6.B). The definitions of these kinds of awards are currently under review. Check with the Sponsored Research Services Office if you are unsure as to whether your proposal falls onto this category. Non-federal agency proposals may budget administrative/clerical costs as direct costs if significantly justified. If the sponsor approves the budget, they may be charged as direct.

Business meals may not be charged to sponsored awards unless specifically authorized by granting agency. Meals while on travel status are regulated by UC's Fiscal Operating Policies and Procedures.

#### EMPLOYEE GROUPS:

##### EXEMPT FACULTY:

- AAUP Faculty

##### UC EXEMPT STAFF:

- Faculty not in AAUP
- Exceptions
- Full-time Exempt Employees Non Represented
- Visiting Faculty
- House Staff

##### DC EXEMPT STAFF

- Full Time Faculty & Staff Dually-Compensated by the University of Cincinnati and UC Physicians

##### NON-EXEMPT STAFF:

- ONA - Represented 75% - 100% FTE
- AFSCME 100% FTE
- AFSCME 75% - 99% FTE
- SEIU 1199 75% - 100%
- IUOE 100% FTE
- IUOE 75% - 99% FTE
- Non-Exempt - Non Represented

##### PART-TIME EMPLOYEES:

- Post Doctorate Fellows
- All Others
- Annual Adjuncts

##### STUDENT WORKERS:

- Graduate Student
- Undergraduate Student