

Fringe Benefit Rates:

These rates should be used for all proposals (and awards) beginning July 1, 2026.

Fringe benefit rates must be prorated depending on the start date of the project.

The rates for FY 2027, effective July 1, 2026, and projected rates for FY 2028 thru 2034 are summarized below:

Federal	FY 2027 Proposed	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Full Time Staff (F)	36.5%	36.9%	37.5%	36.0%	36.3%	36.6%	36.9%	37.2%
Part-Time Employees	19.8%	18.8%	18.9%	19.6%	19.7%	19.8%	19.9%	19.9%
Student Workers	7.5%	7.5%	7.0%	8.1%	8.1%	8.1%	8.1%	8.1%
Dual Comp (F)	52.6%	59.3%	64.2%	56.2%	57.7%	59.3%	61.0%	62.7%

Non-Federal	FY 2027 Proposed	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Full Time Staff (F)	37.5%	38.4%	39.0%	38.0%	38.3%	38.6%	38.9%	39.2%
Part-Time Employees	20.0%	19.8%	19.8%	19.8%	19.8%	19.9%	20.0%	20.0%
Student Workers	7.5%	8.0%	8.0%	8.1%	8.1%	8.1%	8.1%	8.1%
Dual Comp (F)	55.0%	59.8%	64.7%	59.6%	61.2%	62.9%	64.6%	66.4%

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

Federal Facilities And Administrative Cost Rates:

F&A Cost Rates (on Campus)

	FY '25	FY '26	FY '27	FY '28
Research	62.0%	62.0%	62.0%	62.0%
Instruction	57.0%	57.0%	57.0%	57.0%
Other	31.0%	31.0%	31.0%	31.0%

F&A Cost Rates (Off Campus)

	FY '25	FY '26	FY '27	FY '28
Research	26.0%	26.0%	26.0%	26.0%
Instruction	26.0%	26.0%	26.0%	26.0%
Other	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.

EMPLOYEE GROUPS:

FULL TIME STAFF

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

DC EXEMPT STAFF

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

PART-TIME EMPLOYEES:

- Post Doctorate Fellows
- All Others
- Annual Adjuncts

STUDENT WORKERS:

- Graduate Student
- Undergraduate Student