



Fringe Benefits and Facilities and Administrative Rates

Fringe Benefit Rates:

These rates should be used for all proposals (and awards) beginning July 1, 2025.
Fringe benefit rates must be prorated depending on the start date of the project.
The rates for FY 2026, effective July 1, 2025, are summarized below:

Federal	FY '26 Approved	FY '27	FY '28	FY '29	FY '30	FY '31	FY '32	FY '33
Full Time Staff (F)	30.8%	36.9%	37.5%	36.0%	36.3%	36.6%	36.9%	37.2%
DC Exempt Staff (F)	38.7%	59.3%	64.2%	56.2%	57.7%	59.3%	61.0%	62.7%
Part-Time Employees	20.7%	18.8%	18.9%	19.6%	19.7%	19.8%	19.9%	19.9%
Student Workers	8.2%	7.5%	7.0%	8.1%	8.1%	8.1%	8.1%	8.1%

Non-Federal	FY '26 Approved	FY '27	FY '28	FY '29	FY '30	FY '31	FY '32	FY '33
Full Time Staff	34.5%	38.4%	39.0%	38.0%	38.3%	38.6%	38.9%	39.2%
DC Exempt Staff (F)	40.7%	59.8%	64.7%	59.6%	61.2%	62.9%	64.6%	66.4%
Part-Time Employees	19.8%	19.8%	19.8%	19.8%	19.8%	19.9%	20.0%	20.0%
Student Workers	9.6%	8.0%	8.0%	8.1%	8.1%	8.1%	8.1%	8.1%

(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