

DATE: March 22, 2013

TO: Deans, Directors and Department Heads

FROM: Lisa Deckard  
Director, Government Cost Compliance

DATE: March 6, 2023

RE: **FY 2024 Fringe Benefit Rates**

Below are the fringe benefit rates for fiscal year 2024 (FY 2024). Additionally, FY 2025 – FY 2029 rates have been projected for planning purposes.

The FY 2024 rates, effective July 1, 2023, are summarized below:

FY 2024			
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate <i>(included in Non-Federal Rates)</i>
Exempt Faculty (F)	29.3%	30.7%	1.40%
UC Exempt Staff (F)	37.5%	40.5%	3.00%
DC Exempt Staff (F)	43.2%	45.7%	2.50%
Non-Exempt Staff (F)	41.2%	43.7%	2.50%
Part Time Employees	19.3%	20.0%	0.70%
Student Workers	11.0%	11.0%	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	FY25	FY26	FY27	F28	FY29
Exempt Faculty (F)	29.5%	29.9%	30.1%	30.4%	30.6%
UC Exempt Staff (F)	32.8%	34.1%	34.4%	34.7%	35.0%
DC Exempt Staff (F)	40.0%	41.7%	42.9%	44.2%	45.6%
Non-Exempt Staff (F)	52.5%	46.7%	47.2%	47.7%	48.1%
Part-Time Employees	18.7%	19.4%	19.6%	19.7%	19.9%
Student Workers	8.3%	8.3%	8.3%	8.3%	8.3%

Non-Federal (Projected)					
Employee Group	FY25	FY26	FY27	F28	FY29
Exempt Faculty (F)	30.8%	31.2%	31.4%	31.7%	31.9%
Exempt Staff (F)	35.1%	36.4%	36.7%	37.0%	37.3%
DC Exempt Staff (F)	42.5%	44.2%	45.4%	46.7%	48.1%
Non-Exempt Staff (F)	54.8%	49.0%	49.5%	50.0%	50.4%
Part-Time Employees	18.8%	19.5%	19.7%	19.8%	20.0%
Student Workers	8.3%	8.3%	8.3%	8.3%	8.3%

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

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