

FY 2025 Fringe Benefit Rates

Below are the newly negotiated fringe benefit rates for fiscal year 2025 (FY 2025). Additionally, FY 2026 – FY 2030 rates have been projected for planning purposes.

The FY 2025 rates, effective July 1, 2024, are summarized below:

FY 2025 (Approved)			
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate <i>(included in Non-Federal Rates)</i>
Exempt Faculty (F)	28.4%	30.2%	1.8%
UC Exempt Staff (F)	32.2%	36.1%	3.9%
DC Exempt Staff (F)	38.1%	41.4%	3.3%
Non-Exempt Staff (F)	47.5%	42.3%	-5.2%
Part Time Employees	18.8%	19.9%	1.1%
Student Workers	9.2%	8.7%	-0.5%

(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	FY '26	FY '27	FY '28	FY '29	FY '30
Exempt Faculty (F)	28.1%	29.3%	29.5%	29.8%	30.0%
UC Exempt Staff (F)	33.7%	35.3%	34.9%	35.2%	35.5%
DC Exempt Staff (F)	41.5%	45.0%	44.4%	45.8%	47.3%
Non-Exempt Staff (F)	34.2%	35.5%	39.2%	39.6%	40.0%
Part-Time Employees	19.7%	19.8%	19.9%	20.0%	20.0%
Student Workers	7.7%	8.7%	8.7%	8.7%	8.7%

Non-Federal (Projected)					
Employee Group	FY '26	FY '27	FY '28	FY '29	FY '30
Exempt Faculty (F)	30.7%	30.6%	30.8%	31.1%	31.3%
Exempt Staff (F)	37.0%	37.2%	37.3%	37.5%	37.8%
DC Exempt Staff (F)	44.4%	45.5%	47.0%	48.4%	49.9%
Non-Exempt Staff (F)	42.4%	42.5%	42.5%	42.3%	42.7%
Part-Time Employees	19.9%	19.9%	20.0%	20.1%	20.0%
Student Workers	8.7%	8.7%	8.7%	8.7%	8.7%

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

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