

DATE: March 22, 2013

TO: Deans, Directors and Department Heads

FROM: Lisa Deckard  
Director, Government Cost Compliance

DATE: March 29, 2022

RE: **FY 2023 Fringe Benefit Rates**

Below are the newly negotiated fringe benefit rates for fiscal year 20232 (FY 2023). Additionally, FY 2024 – FY 2028 rates have been projected for planning purposes.

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

FY 2023 (Approved)			
Employee Group	Federal Rates	Non-Federal Rates*	Dependent Tuition Remission Rate <i>(included in Non-Federal Rates)</i>
Exempt Faculty (F)	26.5%	27.8%	1.3%
UC Exempt Staff (F)	35.2%	37.5%	2.3%
DC Exempt Staff (F)	41.9%	44.4%	2.5%
Non-Exempt Staff (F)	37.6%	39.9%	2.3%
Part Time Employees	17.8%	17.9%	0.1%
Student Workers	9.2%	9.2%	0.0%

(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	FY24	FY25	FY26	F27	FY28
Exempt Faculty (F)	28.7%	29.0%	29.4%	29.5%	29.6%
UC Exempt Staff (F)	35.0%	34.0%	34.4%	34.6%	34.8%
DC Exempt Staff (F)	42.0%	42.1%	42.2%	43.1%	44.1%
Non-Exempt Staff (F)	38.0%	40.9%	40.4%	40.7%	41.0%
Part-Time Employees	19.3%	21.2%	20.7%	20.8%	20.9%
Student Workers	9.0%	8.2%	8.2%	8.2%	8.2%

Non-Federal (Projected)					
Employee Group	FY24	FY25	FY26	F27	FY28
Exempt Faculty (F)	30.0%	30.3%	30.7%	30.8%	30.9%
Exempt Staff (F)	37.3%	36.8%	37.2%	37.4%	37.6%
DC Exempt Staff (F)	44.5%	44.6%	44.7%	45.6%	46.6%
Non-Exempt Staff (F)	40.3%	43.2%	42.7%	43.0%	43.3%
Part-Time Employees	19.4%	21.3%	20.8%	21.0%	21.1%
Student Workers	9.0%	8.2%	8.2%	8.2%	8.2%

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

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