DATE: March 22, 2013.

TO: Deans, Directors and Department Heads

FROM: Patrick Clark

Director, Government Cost Compliance

DATE: February 25, 2015

RE: FY 2016 Fringe Benefit Rates

Below are the newly negotiated fringe benefit rates for fiscal year 2016 (FY 2016). Additionally, FY 2017 – FY 2021 rates have been projected for planning purposes.

The FY 2016 rates, effective July 1, 2015, are summarized below:

FY 2016 (Negotiated)								
Employee Group Federal Rate		Non-Federal Rates*	Dependent Tuition Remission Rate (included in Non-Federal Rates)					
Exempt Faculty (F)	33.8%	35.8%	2.0%					
Exempt Staff (F)	38.1%	41.0%	2.9%					
Non-Exempt Staff (F)	50.6%	53.5%	2.9%					
Part Time Employees	19.1%	19.2%	0.1%					
Student Workers	9.4%	9.4%	0.0%					

⁽F) = Full Time (Faculty > 65%; Staff > 80%, 100% for Faculty in Medical Center)

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	FY17	FY18	FY19	FY20	FY21		
Exempt Faculty (F)	34.3%	34.8%	35.3%	35.8%	36.3%		
Exempt Staff (F)	38.6%	39.1%	39.6%	40.1%	40.6%		
Non-Exempt Staff (F)	51.1%	51.6%	52.1%	52.6%	53.1%		
Part-Time Employees	19.6%	20.1%	20.6%	21.1%	21.6%		
Student Workers	9.4%	9.4%	9.4%	9.4%	9.4%		

Non-Federal (Projected)							
Employee Group	FY17	FY18	FY19	FY20	FY21		
Exempt Faculty (F)	36.3%	36.8%	37.3%	37.8%	38.3%		
Exempt Staff (F)	41.5%	42.0%	42.5%	43.0%	43.5%		
Non-Exempt Staff (F)	54.0%	54.5%	55.0%	55.5%	56.0%		
Part-Time Employees	19.7%	20.2%	20.7%	21.2%	21.7%		
Student Workers	9.4%	9.4%	9.4%	9.4%	9.4%		

⁽F) = Full Time (Faculty > 65%; Staff > 80%, 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.