## Fringe Benefit Rates

|                    | Apply to Accounts   | FY23  | FY24  | FY25+<br>(Proposed) | Costs Recorded In<br>Account             |
|--------------------|---|-------|-------|---------------------|--|
| Faculty            | 1011 – Faculty 9/10 mo.<br>1012 – Faculty 12 mo.  | 26.7% | 28.8% | 28.5%               | 2790 – Fringe rate<br>Faculty            |
| Staff              | 1013 – Exempt staff<br>1014 – Non-exempt staff  | 37.3% | 39.2% | 39.1%               | 2791 – Fringe rate<br>Staff              |
| Legislated Benefit | 2071 – Faculty 2072 – Exempt staff (C1) 2073 – Non-exempt staff (C1) 2080 – Summer salaries 2085 – Supplemental Pay 2110 – Overtime 2120 – Shift differential 2130 – On call pay 2140 – Bonus Payments 2074 – College Work study (summer) 2075 – Students (other than CWS) (summer) 2090 – Contractual employee (C2) (Until FY15) | 8.0%  | 8.3%  | 8.2%                | 2793 – Fringe rate<br>Legislated Benefit |
| Limited Benefit    | 1021 – Post Docs/Fellows<br>2090 – Contractual Employee (C2) (FY16+)  | 19.5% | 18.8% | 19.4%               | 2792 – Fringe rate<br>Limited Benefit    |
| Students           | 1020 – Graduate Assistants<br>2074 – College Work study<br>2075 – Students (other than CWS)   | 0%    | 0%    | 0%                  | N/A                                      |
| Other              | 2196 – Accrued Leave Payout   | 0%    | 0%    | 0%                  | N/A                                      |