

From: [Comptroller](#)
Subject: University Fringe Benefit Rates for Fiscal Year 2018
Date: Friday, June 9, 2017 11:38:26 AM
Attachments: [Fringe Benefit Rates by Account - Fiscal Year 2018.pdf](#)

The University has negotiated new fringe benefit rates with the Federal government for fiscal year 2018 (July 1, 2017 through June 30, 2018). These rates will be used for charging both sponsored (funds 13 and 91) and non-sponsored restricted (funds 15 and 16) chartstrings.

The University has also established the fringe benefit rates to be used for unrestricted chartstrings (funds 11 and 14) under RCM for fiscal year 2018.

The University's fringe benefits expense is distributed to responsibility centers, SU Abroad administration, facilities, and administration and technology units as a percent of actual payroll expense. Fringe benefit rates were established considering the cost of the benefits available to employees in each classification (i.e., Regular, Summer, Part-Time Faculty Union, Graduate Assistant and Temporary Wages) as a percent of the payroll in the same classification.

A summary of all payroll accounts and the associated fringe benefit rates based upon the fund being charged is attached. These rates will remain in effect until further notice.

Should you have any questions concerning how these rates are charged to your chartstrings, please call:

Office of Sponsored Accounting at x2059 for funds 13 and 91;
Restricted Accounting at x5952 for funds 15 and 16;
Office of Budget and Planning at x4214 for funds 11 and 14.

Please distribute this communication and the attached listing to the individuals in your area that may find this information useful.

Thank you.

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Fringe Benefits Rates By Account - Fiscal Year 2018

Effective 7/1/2017

Account	Account Description	Unrestricted and		Sponsored	
		Reserve Fund 11 & 14	Restricted Gifts and Endowment Fund 15 & 16	Federal Fund 13 & 91	Non-Federal Fund 13 & 91
500011	Faculty	39.5%	34.4%	34.4%	34.4%
500214	PT Faculty-Union(Standard Benefits)	39.5%	34.4%	34.4%	34.4%
503259	Graduate Assistants	21.6%	55.0%	20.5%	55.0%
504256	Graduate Assistants-NonExempt	21.6%	55.0%	20.5%	55.0%
511005	Academic Administrator-Faculty	39.5%	34.4%	34.4%	34.4%
513021	Exempt Staff	39.5%	34.4%	34.4%	34.4%
513044	Exempt Coaching Staff	39.5%	34.4%	34.4%	34.4%
514072	NonExempt Staff	39.5%	34.4%	34.4%	34.4%
515065	NonExempt Staff - Union Parking	39.5%	34.4%	34.4%	34.4%
515073	NonExempt Staff - Union	39.5%	34.4%	34.4%	34.4%
520014	PT Faculty - NonUnion	7.65%	9.4%	9.4%	9.4%
520514	PT Faculty-Union(Modified Benefits)	14.2%	14.6%	14.6%	14.6%
530011	Faculty - Summer	25.1%	18.5%	18.5%	18.5%
535073	NonExmpt Staff – Union-Summer	25.1%	18.5%	18.5%	18.5%
536259	Grad Assistant - Summer	25.1%	55.0%	0.0%	55.0%
536278	GA - Summer-FICA Taxable	25.1%	55.0%	9.4%	55.0%
543021	Casual / Temporary Exempt	7.65%	9.4%	9.4%	9.4%
543259	Casual Graduate Assistants	7.65%	0.0%	0.0%	0.0%
544044	Casual Coaching Staff	7.65%	9.4%	9.4%	9.4%
544073	Casual / Temporary NonExempt	7.65%	9.4%	9.4%	9.4%
544080	Overtime	7.65%	9.4%	9.4%	9.4%
549976	Students - Non-FWS	7.65%	0.0%	0.0%	0.0%
549978	Students -Non FWS-FICA Taxable	7.65%	9.4%	9.4%	9.4%
549979	Extra Service / Overload	7.65%	9.4%	9.4%	9.4%
549986	Students - FWS 100%	7.65%	0.0%	0.0%	0.0%
549987	Students - FWS 100%-FICA Taxable	7.65%	9.4%	9.4%	9.4%
549988	Students - FWS 40%	7.65%	0.0%	0.0%	0.0%
549989	Students - FWS 40%-FICA Taxable	7.65%	9.4%	9.4%	9.4%
549990	Taxable Moving Expenses	7.65%	9.4%	9.4%	9.4%
549991	Taxable Dues / Memberships	7.65%	9.4%	N/A	N/A
549992	Award / Bonus	7.65%	9.4%	9.4%	9.4%
549993	Taxable Travel / Lodging	7.65%	9.4%	N/A	N/A
549998	Employee Benefits-Other Wages	7.65%	9.4%	9.4%	9.4%
549999	Disability/Salary Continuation	7.65%	9.4%	N/A	N/A

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