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Fringe Benefit Costs

Proposal budgets requesting project personnel salaries and wages must also request the fringe benefit costs associated with the salaries and wages. Fringe benefit rates are expressed as a percent of salaries. Therefore, to calculate fringe benefit costs, multiply the salary by the applicable benefit rate.

Example: The fringe benefit costs on \$25,475 of salary for an individual with a fringe benefit rate of 34.7% is \$8,840 (rounded to the nearest dollar).

It is UCI's practice to use composite or actual fringe benefit rates when estimating fringe benefit costs in extramural proposal budgets. It is also important to remember that the cost of fringe benefits will change over time due to benefit plan cost fluctuations and the employer contribution to the UC Retirement Plan (UCRP).

Composite Fringe Benefit Rates

The composite fringe benefit rates listed below are used for estimating fringe benefit costs in extramural proposal budgets. Please note that the below composite fringe benefit rates include the Employer Contribution to UCRP. Be sure to describe in the budget justification the composite rate(s) used. Sometimes it is necessary to provide a sponsor with detailed background information for the composite rates. In such cases, please contact the Contract and Grant Officer assigned to your unit to request this information.

Employee Composite Benefit Rates

The following table summarizes applicable composite employee benefit rates.

Planning Benefit Rates for Extramural Proposals

Effective 10/1/17

Retirement Eligible		FY 2017-18 Rate	FY 2018-19 Rate	FY 2019-20 and beyond Rate
B	Healthcomp Faculty, Physicians, Physician Assistants, LAW and GSM Academic Senate & Nurses	32.8%	33.3%	33.7%
C	Academic Senate, MSP, Academic Assistant and Associate Researchers, Other Academic Appointments (99), Ag Experiment Station, Fire and Police	37.7%	38.4%	38.8%
D	All Other Employees	49.5%	50.7%	51.5%
	- Summer Employment, Nine Month Academic Personnel	12.7%	12.7%	12.7%

Non-Retirement Eligible

E	Postdoc Employees	24.1%	25.2%	26.3%
F	Grad & Undergrad Students	1.3%	1.3%	1.3%
	- Grad & Undergrad Students – Summer Employment	3.0%	3.0%	3.0%

Table of Title Codes by Composite Fringe Benefit Rate Group

Notes:

1. Composite fringe benefit rate includes all benefits except leave accrual and usage. 2. Graduate Student Fee and Tuition Remission costs are budgeted as "other direct costs" however, those costs are part of the total fringe benefit cost for those students eligible for fee and tuition remission. For more information, visit the [Graduate Student Fees and Tuition Remission page](#).

Past Rates

[Employee Composite Fringe Benefit Rates 7/1/13 – 12/31/14](#)

[Employee Composite Fringe Benefit Rates 1/1/15 – 5/31/16](#)

Employee Composite Fringe Benefit Rates 6/1/16 - 9/30/17

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University of California, Irvine
Office of Research
141 Innovation Drive, Suite 250
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