Employee Fringe Benefits

Composite Benefit Rates (CBR)

Proposal budgets requesting project personnel salaries and wages must also request the fringe benefit costs associated with the salaries and wages.

UCI transitioned to Composite Benefit Rates (CBR) for proposals and revised budgets on November 18, 2018. The composite benefit rate is an average cost of benefits for an employee group, where groups are defined by attributes such as benefit eligibility, employee class, exempt and non-exempt status, and job code. Benefits will be charged based on the CBRs for their employee group(s). CBR’s are fixed for the entire fiscal year and adjusted on an annual basis.

Benefits included/excluded from the CBR

Proposal Budgets

Fringe benefit costs for salaries and wages included in extramural proposal budgets should be calculated by multiplying the salary by the applicable CBR and vacation leave accrual assessment. The UCRP interest assessment should also be included if the funding source is non-federal. To assist in the proposal budget development process, rate tables and examples are provided below. If you are unable to determine the appropriate appointment from the CBR rate table below, please use the tools and resources provided on the UCI UCPaht CBR Website to determine the appropriate CBR.

Rate Table

| Employee Groups | FY20 | FY21
|-----------------|------|------
| For Employees with Full Benefits |      |      

<table>
<thead>
<tr>
<th>Estimated Rates (for C&amp;G)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY22</td>
</tr>
</tbody>
</table>

Approved by DHHS

For Planning Purposes Only (Subject to Change)

### Employee Fringe Benefits

<table>
<thead>
<tr>
<th>Category</th>
<th>Faculty</th>
<th>Other Academic</th>
<th>Post Doc</th>
<th>HCOMP Faculty/Physician (MSP)/Nurse/Law Faculty/Police</th>
<th>Staff Exempt</th>
<th>Staff Non-Exempt</th>
<th>Food-Custodian-Grounds-Building Maintenance Workers</th>
<th>For Employees with Less than Full Benefits and Students</th>
<th>Faculty Summer Salary</th>
<th>Students and Employees with No Eligibility</th>
<th>Partial Benefit Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Faculty</td>
<td>35.5%</td>
<td>45.70%</td>
<td>23.20%</td>
<td>30.20%</td>
<td>43.80%</td>
<td>52.20%</td>
<td>69.40%</td>
<td>9.80%</td>
<td>10.10%</td>
<td>2.30%</td>
<td>9.70%</td>
</tr>
<tr>
<td>2 Other Academic</td>
<td>35.7%</td>
<td>46.10%</td>
<td>23.80%</td>
<td>30.30%</td>
<td>44.10%</td>
<td>52.80%</td>
<td>70.50%</td>
<td>9.80%</td>
<td>10.40%</td>
<td>2.30%</td>
<td>9.80%</td>
</tr>
<tr>
<td>3 Post Doc</td>
<td>37.0%</td>
<td>47.70%</td>
<td>24.50%</td>
<td>31.40%</td>
<td>45.60%</td>
<td>54.60%</td>
<td>72.80%</td>
<td>10.10%</td>
<td>10.70%</td>
<td>2.40%</td>
<td>10.20%</td>
</tr>
<tr>
<td>4 HCOMP Faculty/Physician (MSP)/Nurse/Law</td>
<td>38.1%</td>
<td>49.10%</td>
<td>25.20%</td>
<td>32.40%</td>
<td>47.00%</td>
<td>56.20%</td>
<td>75.00%</td>
<td>10.40%</td>
<td>10.80%</td>
<td>2.50%</td>
<td>10.50%</td>
</tr>
<tr>
<td>5 Staff Exempt</td>
<td>39.2%</td>
<td>50.60%</td>
<td>26.00%</td>
<td>33.30%</td>
<td>48.40%</td>
<td>57.90%</td>
<td>77.30%</td>
<td>10.70%</td>
<td>11.00%</td>
<td>2.60%</td>
<td>10.80%</td>
</tr>
<tr>
<td>6 Staff Non-Exempt</td>
<td>40.4%</td>
<td>52.10%</td>
<td>26.80%</td>
<td>34.30%</td>
<td>49.90%</td>
<td>59.70%</td>
<td>79.60%</td>
<td>11.00%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Food-Custodian-Grounds-Building Maintenance Workers</td>
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<tr>
<td>8 For Employees with Less than Full Benefits and Students</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>9 Students and Employees with No Eligibility</td>
<td>2.30%</td>
<td>2.40%</td>
<td>2.50%</td>
<td>2.60%</td>
<td>2.30%</td>
<td>2.40%</td>
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<td>2.40%</td>
<td>2.50%</td>
<td>2.60%</td>
<td></td>
</tr>
<tr>
<td>10 Partial Benefit Eligibility</td>
<td>9.70%</td>
<td>10.20%</td>
<td>10.50%</td>
<td>10.80%</td>
<td>9.80%</td>
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</tbody>
</table>

### Vacation Leave Accruals

Vacation leave accruals are excluded from the Composite Benefit Rate and should be assessed on all fund sources according to the table below:

<table>
<thead>
<tr>
<th>Vacation Accrual Rates</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year Faculty</td>
<td>7.0%</td>
</tr>
<tr>
<td>Accruing Staff &amp; Non-Faculty Academics</td>
<td>7.0%</td>
</tr>
<tr>
<td>Non-Accruing Staff &amp; Academic Year Faculty</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Example: Project Scientist CBR (FY20) 45.70% + 7.0% (Accruing Staff and Non Faculty Academics) = Benefit rate of 52.70%

Please note that FY 20 rates should be used for the current fiscal year and out years.

**UCRP Interest Assessment (for non-federal sources only):**

The University of California Retirement Plan (UCRP) interest assessment is excluded from the Composite Benefit Rate and should be assessed on all non-federal fund sources according to the following table:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>UCRP Assessment Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018-2019</td>
<td>0.65%</td>
</tr>
<tr>
<td>2019-2020</td>
<td>0.77%</td>
</tr>
<tr>
<td>2020-2021</td>
<td>0.30%</td>
</tr>
</tbody>
</table>

Example: Project Scientist CBR (FY20) 45.70% + 7.0% (vacation leave accrual) + .77% UCRP interest assessment = Benefit Rate of 53.47%

Please note that FY 20 rates should be used for the current fiscal year and out years.

**Guidance, Resources, and Tools**

Additional Guidance and resources are available from the [UCI UCPaht CBR Website](https://research.uci.edu/sponsored-projects/rates-fees/fringe-benefits.html) or by following the links below:

- CBR Group Determination Guide
- ERN Codes Excluded from CBR
- Advantages of CBR
- FAQs

**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**

**Employee Composite Fringe Benefit Rates 10/1/17 - 10/31/18**

**Employee Composite Fringe Benefit Rates 11/1/18 - 7/31/19**

**Employee Composite Fringe Benefit Rates 8/1/19 - 7/30/20**
News & Announcements

Subaward Transaction Summary (STS) is now ONLINE!

KR DOWNTIME TONIGHT: 05/13, 8PM

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