



FRINGE BENEFIT RATES:

FY08 (09/01/07 – 08/31/08)	All employee and locations	21.8%
FY09 (09/01/08 – 08/31/09)	Benefit tiers for budgeting purposes based on TOTAL COMPENSATION	

Regular Employees:

0 – 34,999	34%
35,000 – 79,999	27%
80,000 – 124,999	23%
125,000 – 199,999	19%
200,000 +	15%

Students:

0 – 9,999	5%
10,000 – 19,999	16%
20,000 +	28%

Casual and Less than 50% employees 9%

To calculate salary requested on a sponsored project, determine the employee's or student's total compensation. Locate the total compensation amount on the tier schedule (above) to find the fringe benefit rate that applies. That fringe benefit rate is then multiplied by the **allowable** salary requested for the percent of effort for each individual.

For example, Dr. Grant is applying for an NIH grant and requesting that 30% of her effort be charged to the grant.

Dr. Grant's TOTAL COMPENSATION IS \$250,000 made up of:

REG	\$200,000
AUG	30,000
SUPP	20,000

FRINGE RATE FOR TOTAL COMPENSATION \$200,000+ = 15%.

Dr. Grant's REG (base salary) of \$200,000 exceeds NIH salary cap of \$191,300 so multiply the 30% by \$191,300 = \$57,390.

FRINGE BENEFITS are \$57,390 X 15% = \$8,609.

TOTAL requested is \$57,390 + \$8,609 = \$65,999.

IMPORTANT: FOR ANY BUDGET PERIOD BEGINNING PRIOR TO 9/1/08, the fringe benefits must be prorated.