TO: All Research Faculty and Administrative Staff

FROM: Beryl Gwan, Assistant Directo, Costing and Compliance
Sponsored Projects Accounting and Compliance

DATE: May 09, 2024

RE: Fringe Benefit Planning Rates FY2025 - Updated

The University is in the process of negotiating a new Fringe Benefit cost rate agreement with the federal government. Until these negotiations are finalized, the following rates should be used for all grant and contract proposals and for planning purposes on non-sponsored funding sources.

In summary, the rates are as follows:

**Fringe Benefit Rates**

<table>
<thead>
<tr>
<th>Fringe Account</th>
<th>Apply to Accounts</th>
<th>FY24 Finalized</th>
<th>FY25+ Proposed</th>
</tr>
</thead>
</table>
| Faculty        | 1011 – Faculty 9/10 Month  
1012 – Faculty 12 Month | 28.8% | 28.5% |
|                | Staff             | 39.2% | 39.1% |
|                | 1013 – Exempt Staff  
1014 - Non-exempt Staff |       |       |
| Legislated Benefit | 2071 – Faculty  
2072 - Exempt Staff (C1)  
2073 – Non-exempt Staff (C1)  
2074 - College Work Study (CWS) (Summer)  
2075 - Student (other than CWS) (Summer)  
2080 – Summer Salaries  
2110 – Overtime  
2120 – Shift Differential  
2130 – On Call Pay  
2140 – Bonus Payments  
2085 – Supplemental Pay | 8.3% | 8.2% |
| Limited Benefit | 1021 - Post Docs/Fellows  
2090 - Contractual Employee (C2) | 18.8% | 19.4% |
The updated planning rates include new initiative expenses not previously reflected in our past proposals.

These rates are consistent with the planning rates that have been recently loaded to Kuali Research. If you have a proposal that you are developing that has not been routed yet, you simply need to sync rates to update the budget to account for the new fringe benefit rates. If the proposal is being routed, the proposal will need to be rejected for the rates to be synced and then the proposal rerouted.

If you have any questions, please contact Beryl F. Gwan, Manager, Costing and Compliance at bgwan@umaryland.edu or Rama, Camara Spasic, Director at rcamaraspasic@umaryland.edu