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DATE: July 3, 2009
TO: Project Directors, Primary Account Signers, and Central Office Employees
FROM: Paul E. Harris, Director of Finance and Accounting
SUBJECT: New Fringe Benefit Rates and Provisional Facilities and Administration (F&A) Cost Rates

FRINGE BENEFIT RATES

The fringe benefit rates approved by the federal government for fiscal year 2009-10 effective beginning with the 7/1/09 to 7/15/09 pay period are:

- 37.0% for regular employees
- 7.5% for hourly & part-time (includes students subject to FICA)
- 0.3% for student employees not subject to FICA

FACILITIES AND ADMINISTRATION COST RATES (F&A)

We now have two F&A rates for Sponsored Program activities; one for the Main Campus and one for Moss Landing. At the present time, the rates are provisional and are to be used for new proposals beginning July 1, 2009. These rates will continue to be in effect until our final rates are determined by the federal government (in a few months).

For the Main Campus:

- 43.4% for On-Campus Research
- 54.2% for On-Campus Instruction
- 31.0% for On-Campus Other Sponsored Activity

- 26.0% for Off-Campus Research
- 26.0% for Off-Campus Instruction
- 26.0% for Off-Campus Other Sponsored Activity

For the Moss Landing:

- 48.2% for On-Campus Research
- 55.0% for On-Campus Instruction
- 26.4% for On-Campus Other Sponsored Activity

- 26.0% for Off-Campus Research
- 26.0% for Off-Campus Instruction
- 26.0% for Off-Campus Other Sponsored Activity