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TO: Vice-Presidents, Chancellors, Deans, Directors, Departmental Chairpersons, Faculty Members, and Departmental Administrators

FROM: Stephen J. DiPaolo  
University Controller

SUBJECT: 2008/2009 Fringe Benefit Rates for all Self-Supporting Activities Including Auxiliary Enterprise Operations and Sponsored Research and Training Programs

The University and the U.S. Department of Health and Human Services has signed an agreement which established the University's fringe benefit rate for the 2008/2009 fiscal year. Effective July 1, 2008, the rate for full-time employees will increase from 32.50 percent to 35.20 percent of salaries, as a result primarily due to increases in the health and pension components of the state portion of the rate.

The University will apply rates to certain other categories of salaries and wages in order to more closely match fringe benefit eligibility with employment type. The following table summarizes the rates that will be effective July 1, 2008 for the various categories of salaries and wages paid from sponsored programs.

<u>Natural Account</u>	<u>Description</u>	<u>Rate</u>
12000	Salaries - Regular Employees	35.20%
12100	Coadjutant Salaries - Instruction	9.00%
12300	Wages of Labor (Primarily Type 4 Employees)	9.00%
12500	Student Wages (Type 5 Rutgers Student Employees)	0.00%
12600	Salaries - Other (Line Position No. 800's)	35.20%
12900	Other Compensation (Includes Type 6 Summer Employ)	7.50%
13300	Summer Employment/10 Month Employees	7.50%
13700	Post Doctoral Associate Salaries	26.75%
15000	Graduate/Teaching Assistant Salaries	21.25%

Tuition remission for Graduate/Teaching Assistants employed on a grant-funded project will continue to be charged as a direct cost, as required by Federal regulations. It will not be included in the MTDC base for application of the facilities and administrative cost rate. Proposal developers should budget the cost of tuition remission per the Office of Research and Sponsored Programs rates indicated under the Preparing a Proposal section on their website at [ORSP.rutgers.edu](http://ORSP.rutgers.edu).

Questions concerning the application of these rates to sponsored programs should be directed to the Division of Grant and Contract Accounting at (732)932-0165 ext.2129 or the Office of Research and Sponsored Programs at (732) 932-0150 ext.2212. Questions concerning the application of these rates to the other self-supporting activities should be directed to the Division of University Accounting at (732) 445-2133.