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## **Statement of Fringe Benefit Rates**

It is the practice of East Tennessee State University to assess sponsored programs for the salaries and fringe benefits of the personnel involved in the program, commensurate with their level of committed effort.

Fringe benefits include: FICA/FICA-Med (7.65%), Retirement (15%), and Health Insurance. Fringe benefits are calculated and requested in sponsored program proposals as: 1) 23% of the requested salary, plus 2) the current annual family health insurance premium, plus 10%, prorated to the percent of total salary requested (i.e. percent of committed effort).

Fringe benefit expenses are specifically identified to each employee and are charged individually as direct costs according to the employee's actual insurance premium.

The 2022 employer share of the annual health insurance premium is:

Employee only	\$ 7,608.00
Employee + Child(ren)	\$11,412.00
Employee + Spouse	\$17,124.00
Employee + Spouse + Child(ren)	\$19,776.00

\*Effective January 1, 2024

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