

MAGEE-WOMENS RESEARCH INSTITUTE AND FOUNDATION (MWRIF)

FRINGE BENEFIT RATE- UPMC Employees

Any lab staff who support research completed at MWRIF are contract employees – specifically, they are employed by Magee-Womens Hospital of UPMC who is not an affiliated entity. Magee Hospital contracts these employees to MWRIF, and charges us for their salary and a corresponding allocation of fringe benefit costs. The fringe benefit allocation is calculated by Magee Hospital and charged to MWRIF at 25% of salary. Understanding this, the NIH does not include a fringe benefit rate on our rate agreements since the total cost including the fringe benefit charge is actually a purchased service from an outside entity. The language in the current rate agreement reflects this, and reads as follows: The fringe benefits are specifically identified to each employee and are charged individually as direct costs.