

**La Jolla Institute for Immunology (LJI)
Treatment of Fringe Benefit Costs**

LJI charges the actual cost of fringe benefits for each employee to individual grant award(s) including those funded directly, or indirectly, by the federal government. When budgeting for fringe benefit costs, LJI uses a fringe benefit rate which is applied to salaries and wages in determining the estimated fringe benefit costs on all project proposals. The fringe benefit costs, treated as direct program expenses, include the following types of employer-paid benefits:

- FICA
- health/dental/vision insurance
- long-term disability
- employer-paid retirement plan contributions
- life/AD&D/SUI insurance

Currently, LJI applies an institute-wide average rate of 30% in calculating our estimated fringe benefit costs under a proposed effort.