

WASHINGTON UNIVERSITY, St. Louis, Missouri
Fringe Benefit Summary

To comply with the Department of Health & Human Services' (DHHS) Office of the Inspector General's recommendation, effective July 1, 1993 Washington University began including as direct costs on grants and contracts (i.e. projects) those fringe benefits previously included in the University's indirect cost rate.

Washington University fringe rates include FICA, annuity, health allowance, and other fringe benefits (e.g. tuition remission [non-government only], workmen's compensation, disability insurance, group life insurance, non-dependent tuition, and unemployment compensation). Fringes are charged as a flat rate based on job/appointment type (academic, staff, postdoc, clinical fellow, etc.) and funding source (federal/state/local or other). Fringes are charged only on the first \$200,000 of base salary per calendar year (fringe cap). Once the fringe cap is reached by total base pay during a calendar year, fringes are no longer charged. Charging of fringe benefits restarts at the beginning of the new calendar year.

Although DHHS approves our current fringe rates on an annual fiscal year basis that does not prohibit Washington University from having "estimates" in project budget out-years. The fringe benefits requested in our project budget out-years are based on estimated projections calculated by Washington University's accounting and financial services offices. When fringe benefits are charged to projects, it will be at rates that have been approved by DHHS.

Our current, DHHS approved fringe benefits rates can be found at:

<https://research.wustl.edu/about/institutional-data/#FA>

Fringe Benefit Rates										
Fringe Benefits - Scheme	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Academic - Federal	27.4%	28.7%	28.8%	29.0%	31.8%	32.4%	32.5%	33.0%	33.7%	34.2%
Academic - Non-Federal	30.3%	31.6%	31.6%	31.7%	34.5%	34.8%	34.9%	35.3%	35.9%	36.3%
Staff - Federal	27.4%	28.7%	28.8%	29.0%	31.8%	32.4%	32.5%	33.0%	33.7%	34.2%
Staff - Non-Federal	30.3%	31.6%	31.6%	31.7%	34.5%	34.8%	34.9%	35.3%	35.9%	36.3%
Postdoctoral Employee (PDE)	19.9%	22.0%	22.0%	21.5%	22.6%	24.3%	24.3%	24.7%	25.2%	25.7%
Clinical Fellow Employee (CFE)	19.7%	21.0%	21.0%	20.6%	21.8%	25.8%	25.3%	25.7%	26.3%	26.8%
Postdoctoral Non-Employee (PDNE)	0.9%	1.6%	1.6%	1.6%	1.6%	1.4%	1.8%	1.7%	1.6%	1.6%
Clinical Fellow Non-Employee (CFNE)	0.7%	0.7%	0.7%	0.7%	0.8%	1.0%	0.8%	0.7%	0.7%	0.7%
Supplemental Pay	4.0%	4.0%	4.1%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

If there are questions, please contact the Office of Sponsored Research Services at researchgrants@wusm.wustl.edu.