

## Memorandum

**To:** Deans, Directors, and Budget Unit Heads

**From:** Frank Annunziato,  
Associate Vice President and Controller

**Date:** July 3, 2008

**Subject:** Employee Benefit Rates for the Year Ending June 30, 2009

We recently completed negotiations with the U.S. Department of Health and Human Services to determine the employee benefit billing rates for the upcoming fiscal year. This agreement will support our claim for employee benefit reimbursement on grants and contracts. In addition, rates for non-government grants and contracts are developed employing consistent methodologies. The following are the approved benefit rates for the year ending June 30, 2009.

Rate Type	Compensation Account Code	Government Sponsored Project Rates <sup>(1)</sup>	Clinical Faculty Rates <sup>(2)</sup>	All Other Rates <sup>(3)</sup>
Full-time	60XX & 65XX (except 6580)	33.0%	22.4%	34.0%
Part-time	62XX & 66XX	8.2%	0	8.2%
Post-doctoral fellows	6580	28.0%	0	28.0%
Graduate Students	6106 & 6301-6304	8.9%	0	8.9%

1. These rates will be applied to federal (3X, 40), state (42) and local (43) government sponsored project costs centers.
2. These rates will be applied to full time faculty (60XX) salaries in 1005XX4XX and 18 cost centers.
3. These rates will be applied to 12, 14, 15, 16, 17, 18 & 19 (except clinical faculty), 2X, 4X (except 40-43), 5X, 8X, and 9X cost centers and certain 10 centers considered "auxiliaries and self-supporting units" in

7/3/2008