

TO: All Research Faculty and Administrative Staff

FROM: Beryl Gwan, Assistant Director, Costing and Compliance
 Sponsored Projects Accounting and Compliance

DATE: February 18, 2025

RE: **Fringe Benefit Planning Rates FY2026**

The University is in the process of negotiating a new Fringe Benefit cost rate agreement with the federal government. Until these negotiations are finalized, the following rates should be used for all grant and contract proposals and for planning purposes on non-sponsored funding sources.

In summary, the rates are as follows:

Fringe Benefit Rates

	Apply to Accounts	FY25 Finalized	FY26+ Proposed	Fringe Account
Faculty	1011 – Faculty 9/10 Month 1012 – Faculty 12 Month	28.5%	29.3%	2790 - Fringe Rate Faculty
Staff	1013 – Exempt Staff 1014 - Non-exempt Staff 2194 – Non-Exempt GED Program	39.1%	38.4%	2791 - Fringe Rate Staff
Legislated Benefit	2071 – Faculty 2072 - Exempt Staff (C1) 2073 – Non-exempt Staff (C1) 2074 - College Work Study (CWS) (Summer) 2075 - Student (other than CWS) (Summer) 2080 – Summer Salaries 2110 – Overtime 2120 – Shift Differential 2130 – On Call Pay 2140 – Bonus Payments 2085 – Supplemental Pay	8.2%	8.2%	2793 - Fringe Rate Legislated Benefit
Limited Benefit	1021 - Post Docs/Fellows 2090 - Contractual Employee (C2)	19.4%	20.5%	2792 – Fringe Rate Limited Benefit

These rates are consistent with the planning rates that have been recently loaded to Quali Research. If you have a proposal that you are developing that has not been routed yet, you simply need to sync rates to update the budget to account for the new fringe benefit rates. If the proposal is being routed, the proposal will need to be rejected for the rates to be synced and then the proposal rerouted.

If you have any questions, please contact Beryl F. Gwan, Manager, Costing and Compliance at bgwan@umaryland.edu or Rama, Camara Spasic, Director at rcamaraspasic@umaryland.edu