Memorandum

To: Distribution List

From: Beth S. Whitfield, CPA
Director, Fringe Benefits Accounting & Reporting

Subject: FY19 Fringe Rates Approved

The Department of Health and Human Services (DHHS) has formally approved Duke University’s federal fringe benefit rates for fiscal year 2018/2019. The approved rates for FY19, and the projected rates for FY20 and FY21 are summarized below. These rates should be used for budgeting, long range planning, and preparing grant applications that cross fiscal years. Please note, the FY20 and FY21 rates are preliminary estimates and will likely change based on the fringe analysis and budgeting process that occurs this fall.

<table>
<thead>
<tr>
<th></th>
<th>Faculty/ Monthly Staff</th>
<th>House Staff/ Postdocs</th>
<th>Hourly Staff</th>
<th>Students</th>
<th>PhD Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 18/19 Projected Non-Federal</td>
<td>25.8%</td>
<td>17.5%</td>
<td>23.0%</td>
<td>7.7%</td>
<td>11.0%</td>
</tr>
<tr>
<td>FY 18/19 Projected Federal</td>
<td>24.0%</td>
<td>17.5%</td>
<td>22.6%</td>
<td>7.7%</td>
<td>11.0%</td>
</tr>
<tr>
<td>FY 19/20 Projected Non-Federal</td>
<td>25.8%</td>
<td>18.1%</td>
<td>24.0%</td>
<td>7.7%</td>
<td>14.5%</td>
</tr>
<tr>
<td>FY 19/20 Projected Federal</td>
<td>24.2%</td>
<td>18.1%</td>
<td>23.6%</td>
<td>7.7%</td>
<td>14.5%</td>
</tr>
<tr>
<td>FY 20/21 Projected Non-Federal</td>
<td>27.1%</td>
<td>19.7%</td>
<td>26.1%</td>
<td>7.7%</td>
<td>14.9%</td>
</tr>
<tr>
<td>FY 20/21 Projected Federal</td>
<td>25.3%</td>
<td>19.7%</td>
<td>25.6%</td>
<td>7.7%</td>
<td>14.9%</td>
</tr>
</tbody>
</table>

Notes:

1) The “Federal” rates will be used for federal grants and contracts, Duke Regional Hospital (Co 0050), Duke Raleigh Hospital (Co 0060), and Associated Health Systems (Co 0051). The differentiation between Federal and Non-Federal reflects elimination of participation and reimbursement for the child tuition benefit program for the afore-mentioned entities and funding sources.

2) The “Non-Federal” rates will be used for all other entities including non-federal grants, contracts, departments, etc.

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