MEMORANDUM

To: Distribution List
From: Beth S. Whitfield
Date: March 12, 2015
Re: Fringe Benefit Rates

The Department of Health and Human Services (DHHS) has now formally approved Duke University’s federal fringe benefit rates for FY16. The negotiated rates for FY16 and the projected rates for FY17 and FY18 are summarized below. These fringe benefit rates should be used for budgeting, out year planning, and preparing grant applications that cross fiscal years. The FY16 and FY17 projected rates are preliminary estimates and will likely change based on the fringe benefit rate analysis and projection 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 15/16 Projected Non-Federal</td>
<td>25.6%</td>
<td>16.4%</td>
<td>21.9%</td>
<td>7.7%</td>
<td>9.1%</td>
</tr>
<tr>
<td>FY 15/16 Projected Federal</td>
<td>23.6%</td>
<td>16.4%</td>
<td>21.3%</td>
<td>7.7%</td>
<td>9.1%</td>
</tr>
<tr>
<td>FY 16/17 Projected Non-Federal</td>
<td>26.3%</td>
<td>18.2%</td>
<td>25.3%</td>
<td>7.7%</td>
<td>8.6%</td>
</tr>
<tr>
<td>FY 16/17 Projected Federal</td>
<td>24.3%</td>
<td>18.2%</td>
<td>24.7%</td>
<td>7.7%</td>
<td>8.6%</td>
</tr>
<tr>
<td>FY 17/18 Projected Non-Federal</td>
<td>26.9%</td>
<td>19.7%</td>
<td>27.5%</td>
<td>7.7%</td>
<td>8.9%</td>
</tr>
<tr>
<td>FY 17/18 Projected Federal</td>
<td>25.0%</td>
<td>19.7%</td>
<td>26.8%</td>
<td>7.7%</td>
<td>8.9%</td>
</tr>
</tbody>
</table>

Note:
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 of the child tuition grant 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.

This announcement will soon be placed on the Duke Financial Services website at https://finance.duke.edu/resources/docs.php#fringe. Please distribute this information as appropriate.
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