

## YSU Fringe Benefit Chargeback Rates - FY 2021 Budget Planning

ACCOUNT CODE	EMPLOYEE CLASSIFICATION	Budgeted Fringe Rates	Federal Grants
			FY 2021 Budgeted Fringe Rates
601100	Professor	34%	33%
601200	Associate Professor	34%	33%
601300	Assistant Professor	34%	33%
601400	Instructor	34%	33%
601500	Post Doctoral	34%	33%
602100	Summer School	17%	17%
602200	Faculty Overload	17%	17%
602300	Part Time Faculty	20%	20%
602400	Continuing Education Faculty	17%	17%
602500	Extended Teaching Service	17%	17%
603100	Professional & Admin. Full Time	38%	37%
603200	Professional & Admin. Part Time ( $\geq .50$ FTE)	38%	37%
603250	Professional & Admin. Part Time ( $< .50$ FTE)	38%	38%
603300	Classified Full Time	45%	44%
603400	Classified Part Time ( $\geq .50$ FTE)	45%	44%
603450	Classified Part Time ( $< .50$ FTE)	41%	41%
604110	Classified Temp Intermittent	22%	22%
604210	Classified-Overtime	45%	44%
604310	Supplementary Salaries	17%	17%
604410	Occasional Service Payment	17%	17%
605100	Graduate Assistantship Research (GA/GRA)	95%	95%
605110	Graduate Assistantship Teaching (TA)	95%	95%
605210	Graduate Assistantship Non Research (Schly)	95%	95%
605300	Graduate Assistant Interns	95%	95%
605350	Fellowships	95%	95%
605410	Student Wages	5%	5%
605430	Research Assistants	5%	5%
605510	Task Based Stipends	5%	5%
605600	Ph.D. Assistantships	95%	95%

**Notes and assumptions:**

1. Rates are based on a hindsight analysis of actual fringe benefit experience for the 12-month period ending 2/28/20. Expenses analyzed include STRS and OPERS retirement contributions, workers compensation insurance, healthcare coverage, employee parking, tuition remission, Medicare, life insurance, and other miscellaneous categories.