



Research Administration

## Memorandum

**To:** All Faculty and Staff subscribed to the ERA listserv  
**From:** Michele Masucci, PhD  
 Vice President for Research  
**Subject:** Employee Benefit Rates for Fiscal 2018  
**Date:** July 14, 2017

Dear Colleagues,

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-grants and contracts are developed employing consistent methodologies. The following are the approved benefit rates for the year ending June 30, 2018. The rate agreement and updated rate components will be available on the Research Accounting Services [website](#).

Rate Type	Compensation Account Code	Government Sponsored Project Rates (1)	Clinical Faculty Rates (2)	All Other Rates (3)
Full-time	60XX & 65XX 6220, 6320 & 6820	26.85%	13.10%	31.40%
Part-time	62XX & 66XX (except 6220)	7.83%		8.10%
Graduate Students 12-month appointments	6106 & 6301-6304	9.53%		10.90%
Graduate Students Non 12-month Appointments	6116 & 6311-6314	12.47%		19.10%

1. These rates will be applied to **all** sponsored projects funds (24X-49X and 55-funds), and service centers funds (1091X).
2. These rates will be applied to full time faculty (60XX) and full time physician

(6571/6541) salaries in 104XXX, 18 and 93 funds.

3. These rates will be applied to 10 (except 1091X), 12, 14, 15, 16, 17 & 18 (except clinical faculty), 5X (except 55-funds), 8X and 9X funds.

Account codes 6305-6307 and 67XX are exempt from benefit rates.

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If you have any questions regarding employee benefit rates, please contact Lamar Oglesby at [lamar.oglesby@temple.edu](mailto:lamar.oglesby@temple.edu)