



**To:** All Faculty and Staff subscribed to the ERA listserv  
**From:** Stephen Kosciolk  
Director of Finance/Accounting - Post Award  
**Subject:** Employee Benefit Rates for Fiscal 2024  
**Date:** September 13, 2023

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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 from July 1, 2023 through June 30, 2024. The rate agreement and updated rate components will be available on the [Research Administration website](#).

<b>Fringe Benefit Group</b>	<b>Full time</b>	<b>Part time</b>	<b>Graduate Students</b>
<b>Account codes</b>	60xx, 65xx, 6220, 6320, 6820	62xx, 66xx (except 6220)	6106, 6301-04, 6116, 6311-14
<b>Rates charged to: Sponsored Projects (1)</b>	23.30%	8.00%	8.00%
<b>Clinical faculty (2)</b>	15.03%	-	-
<b>All other accounts (3)</b>	27.50%	8.10%	19.50%

(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) Account codes 6305-6307 and 67XX are exempt from benefit rates. All accounts/funds not included above should use these rates.

If you have any questions, then please contact me at [stephen.kosciolk@temple.edu](mailto:stephen.kosciolk@temple.edu) or (215) 926-2057.