



Office of the Vice President  
for Research

## Memorandum

**To:** Business Administrators and Research Staff  
**From:** Josh Gladden, PhD  
 Vice President for Research  
 David Marino  
 Vice President for Finance and Treasurer  
**Subject:** Employee Benefit Rates for Fiscal 2025  
**Date:** September 26, 2024

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, 2024 through June 30, 2025. The rate agreement and updated rate components will be available on the [Research Administration website](#).

Fringe Benefit Group		Full time	Part time	Graduate Students
Account codes		60xx, 65xx	62xx, 66xx	6106, 6301-04, 6116, 6311-14
Rates charged to: Sponsored Projects	(1)	22.10%	8.00%	19.40%
All other accounts	(2)	28.70%	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) Account codes 6305-6307 and 67XX are exempt from benefit rates. All accounts/funds not included above should use these rates.

For fiscal year 2025 the clinical rate has been eliminated. Full time salaries for clinical staff ("A" Component) will use the "all other" full time rate. The "B" Component in the Practice Plan (account codes 6040 and 6049) will be charged the "all other" part time rate.

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