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Employee Fringe Benefits

Composite Benefit Rates (CBR)

Proposal budgets requesting project personnel salaries and wages must also request the fringe benefit costs associated with the salaries and wages.

UCI transitioned to Composite Benefit Rates (CBR) for proposals and revised budgets on November 18, 2018. The composite benefit rate is an average cost of benefits for an [employee group](#), where groups are defined by attributes such as benefit eligibility, employee class, exempt and non-exempt status, and job code. Benefits will be charged based on the CBRs for their employee group(s). CBR's are fixed for the entire fiscal year and adjusted on an annual basis.

Benefits included/excluded from the CBR

Proposal Budgets

Fringe benefit costs for salaries and wages included in extramural proposal budgets should be calculated by multiplying the salary by the applicable CBR and vacation leave accrual assessment. The UCRP interest assessment should also be included if the funding source is non-federal. To assist in the proposal budget development process, rate tables and examples are provided below. If you are unable to determine the appropriate appointment from the CBR rate table below, please use the tools and resources provided on the [UCI UCPATH CBR Website](#) to determine the appropriate CBR.

Rate Table

Approved by [DHHS](#)

For Planning Purposes Only
(Subject to Change)

	Campus Rates	
Employee Groups	FY20	FY21
For Employees with Full Benefits		

Estimated Rates (for C&G)			
FY22	FY23	FY24	FY25

1	Faculty	35.5%	35.7%	37.0%	38.1%	39.2%	40.4%
2	Other Academic	45.70%	46.10%	47.70%	49.10%	50.60%	52.10%
3	Post Doc	23.20%	23.80%	24.50%	25.20%	26.00%	26.80%
4	HCOMP Faculty/Physician (MSP)/Nurse/Law Faculty/Police	30.20%	30.30%	31.40%	32.40%	33.30%	34.30%
5	Staff Exempt	43.80%	44.10%	45.60%	47.00%	48.40%	49.90%
6	Staff Non-Exempt	52.20%	52.80%	54.60%	56.20%	57.90%	59.70%
7	Food-Custodian-Grounds-Building Maintenance Workers	69.40%	70.50%	72.80%	75.00%	77.30%	79.60%
	For Employees with Less than Full Benefits and Students						
8	Faculty Summer Salary	9.80%	9.80%	10.10%	10.40%	10.70%	11.00%
9	Students and Employees with No Eligibility	2.30%	2.30%	2.40%	2.40%	2.50%	2.60%
10	Partial Benefit Eligibility	9.70%	9.80%	10.20%	10.50%	10.80%	11.10%

Vacation Leave Accruals

Vacation leave accruals are excluded from the Composite Benefit Rate and should be assessed on all fund sources according to the table below:

Vacation Accrual Rates	
Fiscal Year Faculty	7.0%
Accruing Staff & Non-Faculty Academics	7.0%
Non-Accruing Staff & Academic Year Faculty	0.0%

Example: Project Scientist CBR (FY20) 45.70% + 7.0% (Accruing Staff and Non Faculty Academics) = Benefit rate of 52.70%

Please note that FY 20 rates should be used for the current fiscal year and out years.

UCRP Interest Assessment (for non-federal sources only):

The University of California Retirement Plan (UCRP) interest assessment is excluded from the Composite Benefit Rate and should be assessed on all non-federal fund sources according to the following table:

Fiscal Year	UCRP Assessment Rates
2018-2019	0.65%
2019-2020	0.77%
2020-2021	0.30%

Example: Project Scientist CBR (FY20) 45.70%+ 7.0% (vacation leave accrual) + .77% UCRP interest assessment = Benefit Rate of 53.47%

Please note that FY 20 rates should be used for the current fiscal year and out years.

Guidance, Resources, and Tools

Additional Guidance and resources are available from the [UCI UCPath CBR Website](#) or by following the links below:

- [CBR Group Determination Guide](#)
- [ERN Codes Excluded from CBR](#)
- [Advantages of CBR](#)
- [FAQs](#)

Past Rates

[Employee Composite Fringe Benefit Rates 7/1/13 – 12/31/14](#)

[Employee Composite Fringe Benefit Rates 1/1/15 – 5/31/16](#)

[Employee Composite Fringe Benefit Rates 6/1/16 - 9/30/17](#)

[Employee Composite Fringe Benefit Rates 10/1/17 - 10/31/18](#)

[Employee Composite Fringe Benefit Rates 11/1/18 - 7/31/19](#)

[Employee Composite Fringe Benefit Rates 8/1/19 - 7/30/20](#)

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