

IOWA STATE UNIVERSITY

Office of Sponsored Programs Administration

Fringe Benefits Rates

NEW RATES EFFECTIVE JULY 1, 2016

Fringe benefits are budgeted on proposals as direct costs using rates that have been approved by the US Department of Health and Human Services (DHHS).

FY17 and FY18 Fringe Benefits Rate Table

Employee Classification	Percent (%) of Salary & Wages Effective 7/1/16
Faculty* (A/B)	27.5%
Professional and Scientific* (P)	34.5%
Miscellaneous* (M)	17.1%
Contract* (K)	34.5%
Merit (E/H)	45.8%
Graduate Assistants (C)	9.8%
Postdoctoral (D)	32.9%
Senior Staff/Leadership*	11.4%
Student Hourly (XH)	0.6%
Non-Student Hourly (XH)	17.1%

*ISU employees with an annual salary of \$265,000 and above are considered Senior Staff/Leadership for fringe benefit rate purposes.

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