

MEMORANDUM

To: Deans, Directors, and Department Chairs
UNC Department Business Managers
Research Administration Support Group

From: Brian Bertlshofer *BJB*
Director, Cost Analysis & Compliance
Office of Sponsored Programs

Date: 09/06/2024

Subject: **Budgeting Fringe Benefits and Fixed Health Insurance Rates - FY2025**

The fringe benefits and health insurance rates for sponsored projects have been set for fiscal year 2025. Refer to the attached rate schedules to appropriately determine personnel benefits in proposals.

The fringe benefits and health insurance amounts require separate calculations to incorporate them into a proposal. The variable rate of fringe benefits is applied to an employee’s proposed salary amount. The amount of fixed health insurance is calculated by including the prorated amount of insurance based on the proposed salary level. These two calculations are combined to determine the total amount to include in a sponsored project’s budget.

Schedule I provides the finalized rates for permanent employees, post-doctoral appointees, and graduate students.

SCHEDULE I	Fringe Benefit Rate	Fixed Health Insurance
Faculty - TSERS	33.530%	\$8,095.00
Faculty - ORP	23.450%	\$8,095.00
SHRA/EHRA Non-Faculty	35.730%	\$8,095.00
Post-Doctoral Appointee	9.490%	\$6,082.44
Graduate Students	9.490%	\$4,904.40
Graduate Students (with FICA exemption)	1.840%	\$4,904.40
Undergraduate Students (with FICA exemption)	1.840%	-

Schedule II lists supplemental fixed health insurance and fringe benefits rates applicable to UNC Faculty and Physicians (F & P) Practice Plan members only. This amount is in addition to the rates included in Schedule I.

SCHEDULE II	Fringe Benefit Rate	Fixed Health Insurance
F&P Member - Permanent Employee	4.747%	\$2,782.56

Example: F&P Practice Plan member benefits under **ORP** calculation would include both schedules, 28.197% (Schedule I Faculty – ORP 23.450% + Schedule II 4.747%) + \$10,877.56 (Schedule I \$8,095 + Schedule II \$2,782.56).

Example: F&P Practice Plan member benefits under **TSERS** calculation would include both schedules, 38.277% (Schedule I Faculty – TSERS 33.530% + Schedule II 4.747%) + \$10,877.56 (Schedule I \$8,095.00 + Schedule II \$2,782.56).

Additional rate information along with Schedules I and II are located on the OSP website, [OSP | Resources | Information Sheet](#).

Please contact your department’s assigned OSP Sponsored Projects Specialist with questions on applying these rates on sponsored projects. For all other general questions, please contact Brian Bertlshofer by email at bertlsbj@email.unc.edu.