



UNIVERSITY OF CENTRAL FLORIDA

**Office of Research**

12201 Research Parkway, Suite 501  
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Memorandum

To: Unit Dean's and Director's, Research Investigators & Unit Administrators  
From: Doug Backman, Director of Compliance *Backman*  
Date: May 8, 2019  
Subject: **CORRECTION:** New Composite Fringe Benefit Rates Effective July 1, 2019

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The May 6, 2019 Composite Fringe Benefit Rate Memorandum is rescinded. Enclosed are the 2019-2020 Composite Fringe Benefit Rates (CFBR) effective July 1, 2019. **The percentages represent actual (not estimated) fringe benefit costs and will be assigned to all sponsored projects.** To generate the CFBR apply the appropriate percentage (based on employee classification) to the employee's incurred salary.

The CFBR is reviewed by Finance and Accounting annually and adjusted when needed. The CFBR does not apply to independent consultants or third-party contractors performing services on a contract basis. Miscellaneous fringe benefit values are included in the CFBR. General Liability insurance expenses are no longer recovered under the university's fringe benefit rate process.

**Composite Fringe Benefit Rate - Effective July 1, 2019 through June 30, 2020**

Faculty (12 and 9 Month Faculty)	28%
Executive Service	27%
COM-Clinical (12 Month College of Medicine Faculty with clinical duties)	19%
Administrative & Professional	37%
University Support Personnel System (USPS)	50%
Post-Doctoral Associates	22%
OPS Adjunct and Non-Students	12%
OPS Students	2%
Undergraduate & Graduate Students	
Graduate Research & Graduate Teaching Assistants	
ARECIBO Observatory	20%

Cc: Brad Hodum, Assistant VP, Administration, Finance & Accounting  
Phillip Henson, Director, Finance & Accounting  
Tera Alcalá, Associate Controller, Finance & Accounting