



UNIVERSITY OF CENTRAL FLORIDA

**Office of Research & Commercialization**

12201 Research Parkway, Suite 501  
Orlando, Florida 32826

Memorandum

To: Unit Dean's and Director's, Research Investigators & Unit Administrators  
From: Doug Backman, Director of Compliance *(Backman)*  
Date: May 2, 2017  
Subject: New Composite Fringe Benefit Rates Effective July 1, 2017

The University of Central Florida will be transitioning to a Composite Fringe Benefit Rate (CFBR) system effective July 1, 2017. **The Composite Fringe Benefit Rate percentages represent actual (not estimates) fringe benefit costs and will be assigned to all sponsored projects.** The CFBR is calculated by applying the appropriate rate based on employment type to the employee's incurred salary charges. The CFBR will be reviewed and adjusted when needed on an annual basis. The CFBR's do 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, 2017 through June 30, 2018**

Faculty (12 and 9 Month Faculty)	26%
Executives	24%
Com-Clinical (12 Month College of Medicine Faculty with clinical duties)	19%
Administrative & Professional	32%
University Support Personnel System (USPS)	43%
Post-Doctoral Associates	16%
OPS Adjunct and Non-Students	8%
OPS Students	2%
Undergraduate & Graduate Students	
Graduate Research & Graduate Teaching Assistants	

Cc: Tracy Clark, Associate Provost for Budget, and Planning and VP for Finance  
Christy Tant, Assistant Vice President, University Controller  
Tera Alcalá, Associate Controller, Finance & Accounting