Fringe benefits are applicable to direct salaries and wages are treated as direct costs.

The University uses a fringe benefit rate for estimating direct fringe benefits costs on grant application and contract proposals. For reimbursement, the cost of each benefit is specifically identified to each employee. The following rates will become effective August 1, 2011. The rate for estimating purposes only is 37 percent of direct salaries and wages. For employees such as graduate, undergraduate, part time salaries etc. with limited benefits for estimating purposes the rate is 14 percent. The rate includes all fringe benefits treated as direct costs. The University may, on an individual grant or contract basis, negotiate a higher estimating rate if the rate can be substantiated.

Questions related to University of Utah fringe benefits procedures may be addressed to:

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