



OFFICE OF SPONSORED RESEARCH

104 AIRPORT DRIVE T 919.966.3411
SUITE 2200 F 919.962.5011
CAMPUS BOX 1350 research.unc.edu/osr
CHAPEL HILL, NC 27599-1350

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 Research

Date: 08/12/2021

Subject: **Budgeting Fringe Benefits and Fixed Health Insurance Rates - FY 2022**

The post-doc and student health insurance rates for sponsored projects have been set for the fiscal year (FY) 2022. The employee health insurance and retirement contributions are based on estimates from the NC Legislature FY 2022 budget proposals and will be updated when the final budget is approved. 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
Permanent Employee	25.900%	\$7,046.00
Post-Doctoral Appointee	9.490%	\$4,829.16
Graduate Students	9.490%	\$4,223.04
Graduate Students (with FICA exemption)	1.840%	\$4,223.04
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	4.907%	\$2,003.16

Example: F&P Practice Plan member benefits calculation would include both schedules, 30.807% (Schedule I 25.900% + Schedule II 4.907%) + \$9,049.16 (Schedule I \$7,046 + Schedule II \$2,003.16).

A detailed breakdown of Schedules I and II are available online at https://research.unc.edu/wp-content/uploads/sites/61/2021/08/osr_FY-2022-Schedule-I-II-Final.pdf

Fringe Benefit and Health Insurance rates are available on the OSR website and at <http://research.unc.edu/sponsored-research/resources/information-sheet/#info8>

Please contact your department's assigned OSR Sponsored Projects Specialist with questions on applying these rates on sponsored projects. For all other general questions, please contact Brian Bertlshofer at (919) 843-4891 (bertlsbj@email.unc.edu).