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TO: Virginia Tech Community of Research Administrators (VTCoRA)
FROM: Ken Miller, AVP for Finance & University Controller
DATE: August 21, 2019
SUBJECT: FY20 Fixed & FY21 Provisional Fringe Benefits Rates

The Office of Naval Research has finalized the fixed fringe benefit rates for FY20 and established provisional rates for FY21.

The FY20 fixed rates below were used during the July 2019 application of fringe benefits based on employee category and will continue throughout FY20. Effective immediately, the FY20 and FY21 provisional rates will be applied to proposal budget submissions for the current and future fiscal years, respectively.

For consistency purposes, these rates also apply to the university cost sharing tracker system.

Employee Category	FY20 Fixed Rates	FY21 Provisional Rates
Faculty	32.75%	34.25%
Research Faculty	34.75%	38.75%
Part Time Faculty	20.25%	21.75%
Classified/University Staff	49.75%	52.75%
Wage	7.5%	8.00%
Graduate Student	9.50%	9.00%