May 6, 2022

To: Distribution List

From: Beth S. Whitfield, CPA
   Director, Fringe Benefits Accounting & Reporting

Subject: FY23 Fringe Rates Approved

The Department of Health and Human Services (DHHS) formally approved Duke University’s federal fringe benefit rates for fiscal year 2022/2023. The FY24 and FY25 projected rates are the same as communicated in December. However, they are preliminary estimates and will likely change based on the fringe analysis and budgeting process that occurs this fall. These rates should be used for budgeting, long range planning, and preparing grant applications that cross fiscal years. The approved rates for FY23 and the projected rates for FY24 and FY25 are summarized below.

<table>
<thead>
<tr>
<th></th>
<th>Faculty/ Monthly Staff</th>
<th>House Staff/ Postdocs</th>
<th>Hourly Staff</th>
<th>Students</th>
<th>PhD Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 22/23 Approved Non-Federal</td>
<td>27.4%</td>
<td>19.4%</td>
<td>23.1%</td>
<td>7.7%</td>
<td>11.3%</td>
</tr>
<tr>
<td>FY 22/23 Approved Federal</td>
<td>25.5%</td>
<td>19.4%</td>
<td>22.8%</td>
<td>7.7%</td>
<td>11.3%</td>
</tr>
<tr>
<td>FY 23/24 Projected Non-Federal</td>
<td>25.4%</td>
<td>19.1%</td>
<td>23.1%</td>
<td>7.7%</td>
<td>12.7%</td>
</tr>
<tr>
<td>FY 23/24 Projected Federal</td>
<td>23.9%</td>
<td>19.1%</td>
<td>22.8%</td>
<td>7.7%</td>
<td>12.7%</td>
</tr>
<tr>
<td>FY 24/25 Projected Non-Federal</td>
<td>25.5%</td>
<td>19.1%</td>
<td>23.0%</td>
<td>7.7%</td>
<td>13.2%</td>
</tr>
<tr>
<td>FY 24/25 Projected Federal</td>
<td>24.0%</td>
<td>19.1%</td>
<td>22.7%</td>
<td>7.7%</td>
<td>13.2%</td>
</tr>
</tbody>
</table>

Notes:
1) The “Federal” rates will be used for federal grants and contracts, Duke Regional Hospital (Co 0050), Duke Raleigh Hospital (Co 0060), and Associated Health Systems (Co 0051). The differentiation between Federal and Non-Federal mainly reflects elimination of participation and reimbursement of the child tuition grant benefit program for the afore-mentioned entities and funding sources.
2) The “Non-Federal” rates will be used for all other entities including non-federal grants, contracts, departments, etc.

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