



Office of
Sponsored Programs

2023-2024 EXTRAMURAL FRINGE BENEFIT RATES

PUBLISHED 1 DECEMBER 2023

INTRODUCTION

The rates below are the fringe benefit rates used by the University of Wisconsin-Milwaukee in charging extramural funds for the employer's contribution to fringe benefits during the 2023-2024 fiscal year.

These rates include the employer's contribution to retirement, health insurance, FICA and Medicare FICA, workers' compensation, income continuation insurance, and life insurance, and an amount for lump-sum payouts of vacation and sabbatical time accrued. These rates are effective 1 July 2023 for all existing and new grants and proposals. Multiple-year proposals should include an estimated increase for future fringe benefit costs.

The rates below are solely for UW-Milwaukee; other University of Wisconsin System institutions use various rates in the calculation of employee fringe benefits. For collaborative proposals, faculty and staff on other UW System campuses are encouraged to work closely with their Research and Sponsored Programs office (or equivalent) to develop cost estimates based on the base campus' fringe benefit rates. All UW System fringe benefit rates are available online at <https://www.wisconsin.edu/financial-administration/grant-accounting/fringe-benefit-rates-for-extramural-support-funds/>.

FRINGE BENEFIT RATES BY EMPLOYEE CLASSIFICATION

Benefit Category	Unclassified (Faculty & Academic Staff)	University Staff	LTEs, Undergrad Assts., Ad Hoc Specialist	Post-Doc Fellows & Trainees	Research Associates & Grad Interns	Research, Project & Teaching Assistants Pre-Doc Fellows/ Trainees	Student Hourly
Income Continuation	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Medicare	1.4%	1.4%	1.3%	0.2%	0.2%	0.2%	0.3%
Social Security	5.7%	5.9%	5.5%	1.1%	1.1%	1.1%	1.4%
Health Insurance	20.2%	27.5%	1.5%	31.2%	31.2%	31.2%	1.7%
Life Insurance	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement	7.3%	7.8%	2.1%	0.0%	0.0%	0.0%	0.0%
Worker's Compensation	0.2%	0.2%	0.3%	0.0%	0.0%	0.0%	0.0%
Terminal Leave	0.2%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Adjustments	(0.8%)	1.6%	1.4%	(0.5%)	(0.5%)	(0.5%)	3.8%
Totals	34.5%	45.1%	12.1%	32.0%	32.0%	32.0%	7.2%