

**From:** [Comptroller](#)  
**Subject:** University Fringe Benefit Rates for Fiscal 2022  
**Date:** Friday, June 11, 2021 9:32:37 AM  
**Attachments:** [Fringe Benefit Rates by Account - Fiscal Year 2022 - FINAL.pdf](#)

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The University has negotiated new fringe benefit rates with the federal government for fiscal year 2022 (July 1, 2021 through June 30, 2022). These rates will be used for charging both sponsored (funds 13 and 91) and non-sponsored restricted (funds 15 and 16) chartstrings.

The University has also established the fringe benefit rates to be used for unrestricted chartstrings (funds 11 and 14) under RCM for fiscal year 2022.

The University's fringe benefits expense is distributed to responsibility centers, Syracuse Abroad administration, facilities, and administration and technology units as a percent of actual payroll expense. Fringe benefit rates were established considering the cost of the benefits available to employees in each classification (i.e., Regular, Summer, Part-Time Faculty Union, Graduate Assistant and Temporary Wages) as a percent of the payroll in the same classification.

A summary of all payroll accounts and the associated fringe benefit rates based upon the fund being charged is attached. These rates will remain in effect until further notice.

Should you have any questions concerning how these rates are charged to your chartstrings, please call:

**Office of Sponsored Accounting** at x2059 for funds 13 and 91;  
**Restricted Accounting** at x2522 for funds 15 and 16;  
**Office of Budget and Planning** at x4214 for funds 11 and 14.

Please distribute this communication and the attached listing to the individuals in your area that may find this information useful.

Thank you.

**Brian Pendergast, CPP**

Associate Comptroller  
Comptroller's Office

**T** 315.443.1426   **F** 315.443.1519  
[bwpender@syr.edu](mailto:bwpender@syr.edu)

640 Skytop Rd., Syracuse, NY 13244  
syracuse.edu

Syracuse University

**Michael A. Paparo, CPA, CGMA**

Associate Comptroller  
Comptroller's Office

**T** 315.443.3044   **F** 315.443.1519  
[mapaparo@syr.edu](mailto:mapaparo@syr.edu)

640 Skytop Rd., Syracuse, NY 13244  
syracuse.edu

Syracuse University

# Fringe Benefits Rates By Account - Fiscal Year 2022

Effective 7/1/2021

Account	Account Description	Unrestricted and	Non-Sponsored	Sponsored	
		Reserve	Restricted Gifts	Federal	Non-Federal
		Fund 11 & 14	Fund 15 & 16	Fund 13 & 91	Fund 13 & 91
500011	Faculty	36.3%	28.1%	28.1%	28.1%
500214	PT Faculty-Union(Standard Benefits)	36.3%	28.1%	28.1%	28.1%
503259	Graduate Assistants	20.4%	55.0%	10.9%	55.0%
504256	Graduate Assistants-NonExempt	20.4%	55.0%	10.9%	55.0%
511005	Academic Administrator-Faculty	36.3%	28.1%	28.1%	28.1%
513021	Exempt Staff	36.3%	28.1%	28.1%	28.1%
513044	Exempt Coaching Staff	36.3%	28.1%	28.1%	28.1%
514072	NonExempt Staff	36.3%	28.1%	28.1%	28.1%
515065	NonExempt Staff - Union Parking	36.3%	28.1%	28.1%	28.1%
515073	NonExempt Staff - Union	36.3%	28.1%	28.1%	28.1%
520014	PT Faculty - NonUnion	7.65%	8.4%	8.4%	8.4%
520514	PT Faculty-Union(Modified Benefits)	13.5%	17.7%	17.7%	17.7%
530011	Faculty - Summer	23.8%	17.1%	17.1%	17.1%
535073	NonExmpt Staff – Union-Summer	23.8%	17.1%	17.1%	17.1%
536259	Grad Assistant - Summer	23.8%	55.0%	0.0%	55.0%
536278	GA - Summer-FICA Taxable	23.8%	55.0%	8.4%	55.0%
543021	Casual / Temporary Exempt	7.65%	8.4%	8.4%	8.4%
543259	Casual Graduate Assistants	7.65%	0.0%	0.0%	0.0%
544044	Casual Coaching Staff	7.65%	8.4%	8.4%	8.4%
544073	Casual / Temporary NonExempt	7.65%	8.4%	8.4%	8.4%
544080	Overtime	7.65%	8.4%	8.4%	8.4%
549976	Students - Non-FWS	7.65%	0.0%	0.0%	0.0%
549978	Students -Non FWS-FICA Taxable	7.65%	8.4%	8.4%	8.4%
549979	Extra Service / Overload	7.65%	8.4%	8.4%	8.4%
549986	Students - FWS 100%	7.65%	0.0%	0.0%	0.0%
549987	Students - FWS 100%-FICA Taxable	7.65%	8.4%	8.4%	8.4%
549988	Students - FWS 40%	7.65%	0.0%	0.0%	0.0%
549989	Students - FWS 40%-FICA Taxable	7.65%	8.4%	8.4%	8.4%
549990	Taxable Moving Expenses	7.65%	8.4%	8.4%	8.4%
549991	Taxable Dues / Memberships	7.65%	8.4%	N/A	N/A
549992	Award / Bonus	7.65%	8.4%	8.4%	8.4%
549993	Taxable Travel / Lodging	7.65%	8.4%	N/A	N/A
549998	Employee Benefits-Other Wages	7.65%	8.4%	8.4%	8.4%
549999	Disability/Salary Continuation	7.65%	8.4%	N/A	N/A

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