

WASHINGTON UNIVERSITY, St. Louis, Missouri
Fringe Benefit Summary

To comply with the Department of Health and Human Services' Office of the Inspector General's recommendation, effective July 1, 1993 Washington University began including as direct costs on grants and contracts those fringe benefits previously included in the University's indirect cost rate.

In addition to the current direct costs for **FICA** and **Annuity**, the following fringes are also included as direct costs:

- Health Allowance**
- Other Fringe Benefits**

The **FICA rate** in effect is applied to salary levels up to the current maximum wage base. Only the Medicare rate in effect is applied to salary levels over the current maximum wage base.

Washington University's **ANNUITY** contribution for benefits-eligible employees varies with the employee's age and date of hire or years of service. Contributions range from 7% to 11.5%.

The **HEALTH ALLOWANCE** rate is allocated at a flat rate per employee each month times the employee's percent of Effort on the grant/contract.

Fiscal Year (FY)*	Full-time Faculty/Staff not ACA eligible	Full-time Postdocs not ACA eligible	Part-time Faculty/Staff - not ACA eligible	Part-time Faculty/Staff - ACA eligible for "Full time Health ONLY"	Part-time Faculty/Staff - ACA eligible for "Full time Health with Part time Other Benefits"
2017	666	666	333	666	666
2018	710	710	355	710	710
2019	757	757	379	757	757
2020	808	808	404	808	808
2021	863	863	432	863	863
2022	926	926	463	926	926
2023	995	995	498	995	995
2024	1070	1070	535	1070	1070
2025	1150	1150	575	1150	1150
2026	1236	1236	618	1236	1236
2027	1329	1329	665	1329	1329

The **OTHER FRINGES** category includes tuition remission, workmen’s compensation, disability insurance, group life insurance, non-dependent tuition, metrolink and unemployment compensation and will be a direct cost at a flat rate per employee, per month, times the employee’s percent of effort on the grant/contract.

Fiscal Year (FY)*	Full-time Faculty/Staff not ACA eligible	Full-time Postdocs not ACA eligible	Part-time Faculty/Staff - not ACA eligible	Part-time Faculty/Staff - ACA eligible for "Full time Health ONLY"	Part-time Faculty/Staff - ACA eligible for "Full time Health with Part time Other Benefits"
2017	80	45	45	0	45
2018	84	49	49	0	49
2019	89	52	54	0	54
2020	96	56	61	0	61
2021	103	60	67	0	67
2022	108	62	70	0	70
2023	113	64	73	0	73
2024	119	67	77	0	77
2025	126	69	81	0	81
2026	133	72	85	0	85
2027	134	72	85	0	85

***Washington University’s fiscal year runs July 1 through June 30.**

For more detailed information please contact the office of Office of Sponsored Research Services Grant Team at 314-747-4134.