

Urbana-Champaign Campus and Central Administration
FY99 Facilities/Administrative Cost and Fringe Benefit Rates

<u>FACILITIES/ADMINISTRATIVE COST RATES</u>	On-Campus	Off-Campus
Instruction	51.9%	24.0%
Sponsored Research	55.5%	24.0%
Other Sponsored Activities	23.7%	18.7%

Base is Modified Total Direct Costs (MTDC) which excludes equipment costing \$500 or more, subcontract expenditures in excess of \$25,000, and rentals/leases.,

GRADUATE ASSISTANT TUITION REMISSION RATES

Instruction	50.0%	50.0%
Sponsored Research	34.5%	34.5%
Other Sponsored Activities	51.3%	51.3%

Base for Tuition is Salaries of Graduate Assistants with Tuition Waivers

FRINGE BENEFIT RATES

<u>Benefit</u>	<u>Rate</u>	<u>Base</u>
EMPLOYEES COVERED BY THE STATE UNIVERSITY RETIREMENT SYSTEM (SURS)		
Retirement	9.01%	Salaries & Wages of employees with percentage appointments of 4 or more mos. duration
Worker's Compensation* Health, Life and Dental Insurance	0.01% 9.58%	Total Salaries & Wages Salaries and Wages of employees with 50% or greater appointments for nine months or more
Termination Benefits	1.47%	Same base as health, life and dental insurance
Total for SURS employees hired before 4/1/86	20.07%	
Medicare	1.45%	Salaries & Wages of all employees (excluding registered students) hired after April 1, 1986
Total for SURS employees hired on or after 4/1/86	21.52%	
NON-STUDENT EMPLOYEES NOT COVERED BY SURS		
Age Survivors and Disability Insurance	6.20%	First \$68,400 of Salaries and Wages
Worker's Compensation*	0.01%	Total Salaries & Wages
Medicare	1.45%	Salaries & Wages of all employees hired after April 1, 1986
Total for non-SURS employees	7.66%	

GRADUATE ASSISTANTS AND STUDENT HOURLIES

Worker's Compensation*	0.01%	Total Salaries & Wages
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* Agency for International Development overseas Workers' Compensation rate is 2.49%