

Memorandum

To: EMU Campus
From: Veda Jenkins, Associate Budget Director, University Budget
Date: 2/2/2012
Re: FY2012 Fringe Benefit Rates (as a percentage of salaries and wages)

In order to facilitate more predictable budgeting and planning across the institution, the University will be implementing a blended fringe benefit rate to distribute benefit costs. This change will take effect on July 1, 2011. Please use the rates listed below when computing fringe benefits on all salaries and wages.

All Faculty and Staff pay groups	39.00
Temporary	8.0
Consultants	8.0
Honorariums	8.0
Graduate Student	2.0
Regular Student Help	2.0
*Non Enrolled Student	2.0