



Fringe Benefit Rates

Fringe benefits are employee associated costs such as health care expenses, pension plan expenses and FICA expenses. These costs are expressed as a rate by employee type. Eastern Michigan University uses the fringe benefit pool method to calculate fringe benefit rates for a given fiscal year. Under the fringe benefits pool method, fringe benefits are estimated as a percentage of actual wages for the entire University. The Budget office analyzes this relationship prior to the beginning of the new fiscal year.

Fiscal Year 2023 Benefit Rates

(Effective July 1, 2022 – June 30, 2023)

Faculty and Staff	40.0%
Temporary Employees	8.0%
Consultants	8.0%
Honorariums	8.0%
Graduate Students	2.0%
Regular Student Help	2.0%
Non-enrolled Students	2.0%

Note: Fringe benefit rates for grant related positions are different from the rates mentioned above. Please contact [Grants Accounting](#) for the most up to date rates.