




June 12, 2024

MEMORANDUM

TO: Vice Presidents, Provost, and Chancellors

FROM: Vassilis L. Syrmos 
Vice President for Research and Innovation

SUBJECT: **Preliminary FY 2025 Fringe Rates Schedule for Use in Proposals**

The preliminary FY 2025 composite fringe rates for use in proposals for University of Hawai'i (UH) employees can be found in the table below. We anticipate updating the schedule when the interim FY 2025 State negotiated fringe rate agreement is issued.

<u>Benefit</u>	<u>Subcode</u>	<u>Faculty</u>	<u>Staff</u>	<u>Graduate Assistant</u>	<u>Casual Hire</u>	<u>Student</u>	<u>Overload</u>
FICA	2x37	6.20%	6.20%	0.00%	0.00%	0.00%	0.00%
Medicare	2x43	1.45%	1.45%	0.00%	1.45%	0.00%	1.45%
Workers' compensation (UH)	2x41	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
Unemployment insurance (UH)	2x42	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Terminal vacation payout (UH) ¹	2x49	0.60%	0.60%	0.00%	0.00%	0.00%	0.00%
Pension accumulation	2x34	24.00%	24.00%	0.00%	0.00%	0.00%	0.00%
Pension administration	2x36	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%
Other post-employment benefits	2x33	11.69%	11.69%	0.00%	0.00%	0.00%	0.00%
Retiree health	2x44	12.03%	12.03%	0.00%	0.00%	0.00%	0.00%
Rates before health fund		56.15%	56.15%	0.17%	1.62%	0.17%	1.62%
State health fund estimate	Various	7.32%	7.32%	13.07%	0.00%	0.00%	0.00%
Composite fringe rate		63.47%	63.47%	13.24%	1.62%	0.17%	1.62%

¹ Applicable only for employees eligible for accrued vacation payout.

NOTE: If the actual fringe rate for a UH employee is known, it should be used instead of these rates. For RCUH employees, please refer to RCUH HR Policies No. 3.510 for estimated fringe benefit rates.

Should you have any questions, please contact Kevin Hanaoka, Director, Cost Studies and Data Analytics via email at hanaokak@hawaii.edu or via phone at (808) 956-7874.