




August 1, 2023

MEMORANDUM

TO: Vice Presidents, Provost, and Chancellors

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

SUBJECT: Revised FY 2024 Fringe Rates Schedule for Use in Proposals

Please see below for the revised FY 2024 composite fringe rates for use in proposals for University of Hawai'i (UH) employees, which have been updated to incorporate the approved State negotiated interim FY 24 fringe rates.

NOTE: If the actual fringe rate for a UH employee is known, it should be used instead of these rates.

Refer to RCUH HR Policies No. 3.510 for estimated fringe benefit rates for RCUH employees.

<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	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%
Unemployment insurance (UH)	2x42	0.07%	0.07%	0.00%	0.07%	0.00%	0.07%
Terminal vacation payout (UH) ¹	2x49	2.62%	2.62%	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		58.44%	58.44%	0.37%	1.89%	0.37%	1.89%
State health fund estimate	Various	7.32%	7.32%	13.45%	0.00%	0.00%	0.00%
Composite fringe rate		65.76%	65.76%	13.82%	1.89%	0.37%	1.89%

¹ Applicable only for employees eligible for accrued vacation payout.

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.