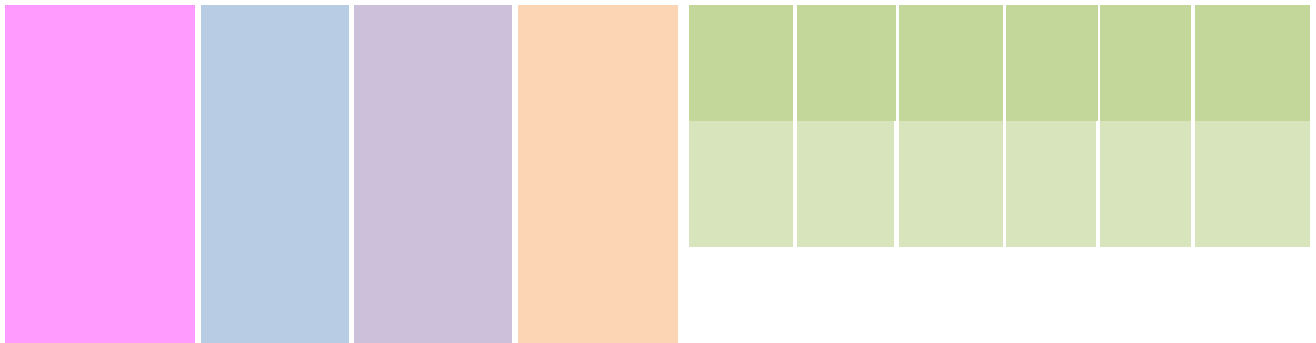


CALIFORNIA STATE UNIVERSITY LONG BEACH AND RESEARCH FOUNDATION
OFFICE OF RESEARCH & ECONOMIC DEVELOPMENT (ORED)

SPONSORED PROGRAMS BUDGETING FOR FRINGE BENEFITS (FY 22-23)

Actual fringe benefit costs, by employee, are charged based on sponsored agreements. However, because of the variances among individual costs for health plans, etc., ORED provides a fringe benefit rate for "BUDGETING" proposals. These rates are composite rates and will, in most cases, provide an adequate benefits budget to cover actual benefits costs charged. (However, prior actual experience is the best indicator of future costs, so budgets may be modified based upon documentable/justifiable historical data.)

ORED budgets employee fringe benefits based on employer (Research Foundation or CSULB) and time base (a 100%-time base = 40 hours per week). The budgeted rate for each time base includes the following components:



Fringe benefits must be budgeted by employment categories. Student assistants and temporary non-benefitted employees should be budgeted using the figures noted in the 75% Time Base column (regardless of actual time base). Students employed by the Research Foundation are NOT FICA exempt, per the IRS.

Sponsored programs are charged the actual cost of the following fringe benefit components: FICA, Medicare, Pension and Health Insurance. Charges for Workers Compensation premiums are based on classification codes associated with each position. Charges to sponsored programs for Benefits are broken down for budgeting purposes as State Unemployment Insurance (SUI), VAC/OPA, and Retirement Liability. Benefit costs for CSULB (reimbursed) employees are based on rates provided by the CSULB office. Please contact the Grants and Contracts Administrator for your project or the Pre-Award Specialist for clarification on the table above, as necessary.

CSULB Research Foundation employees are eligible to participate in the CSULB Research Foundation 403b Retirement Plan after two (2) consecutive periods of continuous service from their date of hire totaling 1000 plus hours. Faculty Overload employees are excluded from the Plan. For additional information, please contact the CSULB Research Foundation HR Office.

The rates quoted herein represent budgeted figures. The various fringe benefit budget components may change periodically throughout the year; and this information will be updated.

NOTE: Health Insurance costs may vary greatly across programs based on the selection of coverage chosen by each employee at unit.