



**Office of Budget and Finance  
University Budget Office**

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To: College Budget Directors  
College Business Managers

From: Catherine Abata  
Deputy CFO for Budget and Strategy

**Subject: FY2027 Fringe Benefit Rates**

The University's fringe benefit rates for fiscal year 2027 are updated to 51.3% for full-time employees and 13.6% for part-time employees.

These rates apply to all tax levy employees as well as all Income Fund Reimbursable (IFR), Adult and Continuing Education (ACE), technology fee and EOC programs. Costs will be determined by calculating 51.3% of full-time salary expenses and 13.6% of part-time salary expenses. For the community colleges, any fringe expenses charged directly in FMS to these programs will offset total fringe amounts. Revenue deposits for all these programs must be sufficient to cover the fringe costs.

If you have any questions about the rates, please reach out to our office.

C: Kenneth Godiner, Senior Vice Chancellor and CFO  
Christina Chiappa, Deputy CFO  
Sara Pappas Montero, University Executive Controller  
Thomas Zhou, University Executive Treasurer  
Josephine Vidal, University Director of Resource Management  
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