

Guidance Doc – Budgeting FY22 Non-Govt Fringe Rates in Non-Government Proposals (PG projects only)

FY21

7/1/2020 – 12/31/2020: 31.25%

1/1/2021 – 6/30/2021: 27.25%

FY22

7/1/2021 – 7/31/2021: 27.5%

8/1/2021 – 12/31/2021: 30.5%

1/1/2022 – 6/30/2022 31.5%

FY23 and beyond, use 31.5% for budgeting purposes, the last rate in effect.

In preparing a budget for a private grant (PG) proposal using the non-government rates, you will need to prorate. For example:

Proposed project period: **9/1/2021 – 8/31/2024**, 12 months budget periods:

- Budget period 1, **9/1/2021 – 8/31/2022**:
 - Sept. – Dec. (4 months) at 30.5%
 - Jan. – Aug. (8 months) at 31.5%
- Budget period 2, **9/1/2022 – 8/31/2023**: 31.5%
- Budget period 3, **9/1/2023 – 8/31/2024**: 31.5%

Sample Budget Justification, using same example as above:

“Fringe Benefits:

The initial budget period has been prorated accordingly based on our FY22 non-government fringe rates.

Our established rates are as follows:

7/1/2021 – 7/31/2021: 27.5%

8/1/2021 – 12/31/2021: 30.5%

1/1/2022 – 6/30/2022 31.5%

Subsequent budget periods have been calculated at 31.5%, the last rate in effect on 6/30/2022.”

If proposal is awarded, SPA will work with the department on a final budget for award setup prorating the rates in effect at the time of NOA issuance.

For more information of how the actual fringe rate is *charged*, see Fringe Guidance from the Controller’s Office:

https://www.finance.columbia.edu/content/learn-about-fringe-benefit-rates#/cu_accordion_item-7367