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TO: Virginia Tech Community of Research Administrators (VTCORA)  
FROM: Diana Alexander, Cost Accounting Manager  
DATE: June 25, 2018  
SUBJECT: FY19 Fixed and FY20 Provisional Fringe Benefits Rates

The Office of Naval Research has now finalized the fixed fringe benefit rates for FY19 and established provisional rates for FY20.

The chart below documents the fringe benefits rates to be applied in Banner for FY19. For consistency purposes, these rates also apply to the university cost sharing tracker system.

<b>Employee Category</b>	<b>FY19 Fixed Rates</b>	<b>FY20 Provisional Rates</b>
Faculty	35.50%	36.00%
Research Faculty	36.00%	37.00%
Part Time Faculty	23.50%	22.25%
Classified	54.50%	53.50%
Wages	7.50%	7.50%
Graduate Students	11.25%	11.00%