

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

SPONSORED PROGRAMS BUDGETING FOR FRINGE BENEFITS (FY 25-26)

Actual fringe benefit costs, by employee, are charged to 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 the 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:

Research Foundation Employees					CSULB Employees (Reimbursed)					
	Temporary & Student Non-Benefitted	Part Time/Short Hour (PTR/SHR) Benefitted	Full Time Regular (FTR) Benefitted	Additional Employment (Overload)	Staff	MPP	Librarians	Lecturers	Dept. Chair	Tenure Ten. Track Faculty (includes FERP)
	0-74% Time Base	1% - 70% Time Base	75-100% Time Base	Faculty & CSULB Staff	*Prepared by CSULB Budget Office Effective 07/28/2025 https://www.csulb.edu/administration-finance/budget-administration/employee-benefits-data-fy-2025-2026					
	→20 hrs. max/work: Student Employee →28 hrs max/work not to exceed 960 hrs/yr from date of hire. 2 Yr max. Temporary Employee	20-28 hrs./wk	30-40 hrs/wk	→Max. 125% between University and all Auxiliaries. →Non-Exempt CSULB Staff subject to OT pay						
FICA	6.20%	6.20%	6.20%	6.20%						
Medicare	1.45%	1.45%	1.45%	1.45%						
Workers Comp	3.03%	1.10%	1.10%	1.20%						
Retirement		10.00%	10%							
**Health Ins			22%							
Pooled Benefits		23.70%	23.70%							
TOTAL	10.68%	42.45%	64.45%	8.85%	62.40%	58.12%	52.54%	48.96%	53.32%	53.48%
*Fnd Updated/Reviewed as of 08/04/25. Subject to change due to upcoming DHHS Indirect outcome					*CSULB Updated 08/04/2025					

Fringe benefits must be budgeted in all employment categories. Student assistants and temporary non-benefit employees should be budgeted using the figures noted in the 0 - 74% 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 Pooled Benefits are broken down for budgeting purposes as State Unemployment Insurance (SUI), VAC/OPA, and Retiree Medical Liability. Benefit costs for CSULB (reimbursed) employees are based on rates provided by the CSULB budget office. Please contact the Grants and Contracts Administrator for your project or the Pre-Award Specialist in ORSP 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 only. *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 or centers based on the selection of coverage chosen by each employee in that unit.