

## **Fringe Benefit Calculations: Full-Time vs. Part-Time**

The University uses employee fringe benefit rates to recover the actual cost of employee benefits from sponsored funding sources. We negotiate these rates with the Federal Government and apply them to sponsored projects only. The rate concept is to match the appropriate group of employees with the benefits provided to that group. While on an individual basis, an employee may not participate in all benefits, the use of benefit rates serves to apply an average percentage to all employees within the same group. Since these rates are applied to University grants and contracts, they are subject to annual audit by the Federal Government.

**THIS TREATMENT OF FRINGE BENEFITS IS SPECIFIC TO SPONSORED PROJECTS ONLY. IF YOU HAVE QUESTIONS ABOUT THIS, PLEASE CONTACT OSP OR DIRECT PEOPLE TO CONTACT THEIR OSP TEAM.**

A benefits eligible individual works at Boston College 20 or more hours per week for at least 36 weeks per year.

Individuals working 20 or more hours a week need to be hired into the appropriate full-time exempt or full-time non-exempt category, regardless of how the individual's pay is portioned among funding sources.

Using a full-time salary account code will have the correct fringe rate associated with it for an individual who works 20 or more hours per week at Boston College.

Part-time salary account codes should not be used for individuals working at Boston College 20 or more hours per week.

Emeritus faculty would fall into the part time faculty account code.

For clarification of account codes please refer to the OSP website.

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