UNIVERSITY OF SOUTHERN CALIFORNIA
NON-FEDERAL FRINGE BENEFIT RATES*

FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
7/1/2020	6/30/2021	33.5	ALL	N-F SPONSORS**
7/1/2020	6/30/2021	33.5	ALL	UNIV FUNDS

* DESCRIPTION OF NON-FEDERAL FRINGE BENEFIT RATES

Direct salaries and wages includes vacation, holiday, sick pay and other paid absences as referenced in the USC Policy website (http://policy.usc.edu/) under Faculty leaves and Paid Staff leaves section.

**Applicable to Non-Federal Sponsors. For Federal fringe rates, please refer to the Federal Rate Negotiated Agreement. Contact Office of Financial Analysis for further assistance.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are charged directly and included as part of the employee's salaries and wages of non-federal grants, non-federal contracts, other non-federal agreements, and all other university funded sources.