University of Pittsburgh

Thurman D. Wingrove
Office of the Controller

3017 Cathedral of Learning
4200 Fifth Avenue
Pittsburgh, PA 15260
412-624-6028
Fax: 412-624-6019
twingrove@cfo.pitt.edu
pitt.edu

TO: Chancellor, Provost, Sr. Vice Chancellors, Vice Chancellors, Deans, Directors, Department Chairpersons, and Sponsored Project Directors

FROM: Thurman D. Wingrove DS TW

DATE: December 18, 2025

SUBJECT: Proposed Fringe Benefit Rates – FY 2027

The University recently submitted its Fringe Benefit Rate proposal to the Department of Health and Human Services (DHHS) for fiscal year 2027. These rates should be utilized as the best estimates available in submitting FY 2027 budget and grant proposals. As you are aware, one set of rates is applicable to sponsored research funds (Entity 05) from federally funded sources and one for all other funds (e.g. Entity 02, 03, 04, and non-federally funded sponsored research in Entity 05). Please note that only the rates applicable to federally funded sponsored research are subject to DHHS approval. The proposed fringe benefit rates for FY 2027 are as follows:

FOR FEDERALLY FUNDED SPONSORED RESEARCH (ENTITY 05 ONLY):

	FY 27	FY 26
Medical Faculty	26.7%	26.1%
Other Faculty	32.0%	32.1%
Senior Administrator	15.1%	15.3%
Staff	33.2%	33.0%
Temporary	7.6%	7.6%
Graduate Students	50.0%	50.0%
Predoctoral Fellows/Trainees	14.1%	9.9%

FOR NON-FEDERALLY FUNDED SPONSORED RESEARCH (ALL OTHER ENTITIES):

	FY 27	FY 26
Medical Faculty	28.9%	28.3%
Medical Faculty Incentive Payments	10.3%	9.8%
Other Faculty	33.5%	33.2%
Other Faculty Incentive Payments	13.3%	13.3%
Senior Administrator	15.9%	16.3%
Staff	34.8%	34.6%
Temporary	7.6%	7.6%
Graduate Students	50.0%	50.0%
Predoctoral Fellows/Trainees	14.1%	9.9%

Please bear in mind that the FY 2027 rates are proposed rates that have not yet been formally approved by the DHHS. Once formal approval is received, a letter will be sent notifying you of the final rates. However, we have no reason to believe that these proposed rates will not be approved. If you have any questions, please contact Mike Moran at (412) 624-6625.