

Employee Benefit Rates, 2005-08

Northwestern University applies four distinct fringe benefit rates. The table below displays the recently negotiated fringe rates for FY 2008 along with three years of historical data.

Rate Description	Type of pay it covers	FY 2005	FY 2006	FY 2007	FY 2008
Full Non-Federal	Benefits-eligible employees paid from non-Federal funds	23.0%	24.7%	25.3%	24.0%
Full Federal*	Benefits-eligible employees paid from Federal funds	22.1%	23.4%	24.0%	22.4%
Statutory	Temporary employees, supplemental pay to regular employees	6.6%	7.0%	7.0%	6.7%
Graduate School Student	TGS teaching assistants, research assistants, graduate assistants	1.8%	1.8%	1.8%	1.7%
Other Student	Hourly wages to student workers, non-Graduate School graduate students	0.0%	0.0%	0.0%	0.0%
Exempt	Federal Work Study salaries & wages, Kellogg consulting	0.0%	0.0%	0.0%	0.0%

* The full Federal benefit rate applies whether funds are received directly from the Federal government, or if Federal funds are subcontracted to Northwestern through another educational institution, industrial sponsor, state or local government, or other sponsor.