



**UNIVERSITY OF SOUTHERN CALIFORNIA  
NON-FEDERAL FRINGE BENEFIT RATES <sup>1</sup>**

FROM	TO	RATE	LOCATION	APPLICABLE TO
07/01/23	06/30/24	33.5 %	ALL	N-F-SPONSORS <sup>2</sup>
07/01/23	06/30/24	33.5 %	ALL	UNIVFUNDS

**<sup>1</sup> 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](#) under the Time Off and Leaves section.

<sup>2</sup> Applicable to Non-Federal Sponsors. For Federal fringe rates, please refer to the negotiated [Federal Rate 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.