UNIVERSITY OF SOUTHERN CALIFORNIA
NON-FEDERAL FRINGE BENEFIT RATES [1]

FROM	TO	RATE	LOCATION	APPLICABLE TO
07/01/25	06/30/26	33.5 %	ALL	Non-Federal Sponsors [2]
07/01/25	06/30/26	33.5 %	ALL	University Funds

[1] 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.

[2] 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.