



**Mary Lou D. Ortiz**  
 Chief Financial Officer and Vice Chancellor  
 Division of Finance and Administration  
 455 Aldrich Hall, Irvine, CA 92697-1025

January 20, 2026

**DEANS  
 VICE CHANCELLORS  
 VICE PROVOSTS  
 ASSOCIATE CHANCELLORS  
 CHAIR, ACADEMIC SENATE  
 EXECUTIVE DIRECTOR, APPLIED INNOVATION  
 UNIVERSITY LIBRARIAN**

RE: Composite Benefit Rates (CBR)

This is an annual notice regarding updated Composite Benefit Rates (CBR) for budget planning and projections. UCOP has recalculated CBRs for fiscal year 2026-27. While these new rates are pending federal approval, we are sharing them now to help you prepare more accurate budgets.

<b>FY27 CBR Categories</b>	<b>FY 27 CBR</b>
<b>Faculty</b>	36.9%
<b>HComp-MSPPhys2-LawFac-Nurse-Police</b>	26.5%
<b>Post Docs</b>	20.5%
<b>Other Academic &amp; Staff Exempt</b>	45.4%
<b>Staff Non-Exempt &amp; Food/Custodian/Grounds/BMW</b>	51.8%
<b>For Employees with Less than Full Benefits and Students</b>	
<b>Faculty Summer Salary</b>	9.1%
<b>Limited Benefit Eligibility</b>	2.1%

Please forward these rates to faculty members and staff who develop contract and grant proposals, so they can begin using them immediately.

For additional information and FAQs, please visit the Composite Benefit Rate section on the Accounting & Fiscal Services website (<https://www.accounting.uci.edu/cost-analysis/composite-benefit-rates.php>). The CBR page will be updated regularly as new information becomes available.

If you have questions please contact David Shim, Associate Director, Cost Accounting, in Accounting & Fiscal Services.

Sincerely,

DocuSigned by:  
  
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Mary Lou D. Ortiz  
Chief Financial Officer and Vice Chancellor

Cc: Chancellor Gillman  
Provost and Executive Vice Chancellor Stern  
Associate Chancellor and Chief of Staff Walton  
Associate Provost and Chief of Staff Brigman  
Assistant/Associate Deans  
Assistant/Associate Vice Chancellors  
Director, Intercollegiate Athletics  
Financial Officers