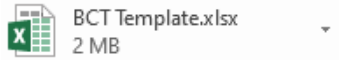


To: ora-news@lists.ucla.edu
Subject: Postdoctoral Unallowable Benefits on NRSA Grants
Date: Tuesday, June 29, 2021 3:32 PM
Attachment:



Dear Colleagues,

Composite Benefits Rates (CBR) for different employee groups are available on the [Corporate Financial Services](#) website.

Per the [NIH Grant Policy Statement](#) Section 11 Ruth L. Kirschstein National Research Service Awards, costs normally associated with employee benefits (such as FICA, workman's compensation, life insurance, union dues, and unemployment insurance) are unallowable.

Such unallowable benefit costs compose 12.57% of the Postdoctoral CBR assessed for FY20-21. The rate of unallowable benefit costs will be updated to 12.50% for FY21-22. Departments should work with the [Central Resource Unit](#) (CRU) to transfer off the unallowable benefits from grants via financial journal entries by providing CRU with a completed financial journal (see attached for format), Distribution of Payroll Expense (DOPE) report, and brief explanation. For questions regarding the process of removing benefit expenses, including what documentation is required to be submitted, please see the Benefit Cost Transfers process here: <https://www.centralresourceunit.ucla.edu/s/article/Benefit-Cost-Transfer-Process>.

For any questions about NIH NRSA grant requirements, contact your EFM Accountant.

Thank you and have a great fiscal close!

Respectfully,
Robert De Jesus, Manager
UCLA ORA-EFM | Research Finance Compliance Team
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