



**Procedure on Budgeting Non-Employee
Post Doc Fringe Benefits
Responsible Office: Sponsored Programs**

1. Purpose

To establish guidelines for budgeting Fringe Benefits on Awards where Non-Employee Post Doc's are charged.

2. Covered Parties

This policy applies only applies to awards where Non-Employee Post Doc's are charged.

3. Definitions

Non-Employee Post Doc

Limited population of people who work at BU, are paid via Payroll, but are not considered Employees of the University. This population is paid a Stipend via the Payroll System in SAP.

4. University Policy

Boston University has implemented a process where Non-Employee Post Docs are paid their Stipend via Payroll in SAP and are allowed to be on the same Health Insurance Plan as BU Employees.

The Health Insurance charge is an allowable expense on awards and is charged via a Fringe Allocation against GL# 523105 at a rate determined biennially during the Fringe Rate Proposal process.

The Non-Employee Post Doc population falls into two categories

- Fellowships (i.e. NIH "F" Grants)
- Trainees (i.e. NIH "T" Grants)

Individual Internal Order Numbers will continue to be set up to separate Stipend Payments from Institutional Allowance. Effective January 2022, Boston University will charge an associated fringe percentage to the Stipend IO Number. The expense will be re-budgeted from the Institutional Allowance category.

Below are instructions on how the fringe will be accounted for at award set-up.

Fellowship Awards

At award set up, all Fellowships will be budgeted fringe accordingly. The fringe will be re-budgeted out of the Institutional Allowance category.

Training Grants

As Awarded slots are not always filled at account set-up, Departments must use the Statement of Appointment as a trigger to re-budget associated fringe costs from the Trainees Institutional Allowance line and into the Fringe Benefit line that will be captured within the Stipend IO.

Departments will send the Statement of Appointment and I-PAR re-budget to their Sponsored Programs Pre Award Officer to complete this change.

5. Responsible Parties

Subject	Contact	Phone
<ul style="list-style-type: none">Re-Budgets	Department Administrators	Various
<ul style="list-style-type: none">Re-Budget Updates	Sponsored Programs	617-353-4555

6. History

This policy was adopted in January 2023