

# Sponsored Programs Office Budget Estimating Tables

## *Fringe Benefit Rates and Facilities & Administrative Costs to be used in Proposal Budgets to External Sponsors*

### FRINGE BENEFITS (IN EFFECT UNTIL AMENDED)

Rate applied against salaries and wages:

| <i>Rate</i>  | <i>Type of Employee</i>  |
|--|--|
| 37.5%  | Regular and Fixed Term Appointments<br>a) Faculty - academic year<br>b) Administrative/Professional (including Post Docs)<br>c) Clerical/Technical |
| Please Note: For soft dollar employees, holiday pay is now covered in this rate. Direct charging of holiday pay for soft funded employees will no longer be necessary. |  |
| 20%  | Faculty – extra compensation   |
| 9.0%   | Limited term temporary   |
| 0%   | Undergraduate Students/Hourly Graduate Students  |
| 7.7%   | Graduate Students  |

### FACILITIES & ADMINISTRATIVE COSTS (IN EFFECT UNTIL AMENDED)

| <i>Rate</i> | <i>Location</i> | <i>Applicable To</i>                                      |
|-------------|-----------------|---|
| 55%         | On-Campus       | Organized Research  |
| 71%         | On-Campus       | Organized Research – DoD & Industry contracts only        |
| 26%         | Off-Campus*     | Organized Research  |
| 41%         | Off-Campus*     | Organized Research – DoD & Industry contracts only        |
| 50.75%      | On-Campus       | Organized Research (MTRI)                                 |
| 84.5%       | On-Campus       | Organized Research – DoD & Industry contracts only (MTRI) |
| 26%         | Off-Campus*     | Organized Research – (MTRI)                               |
| 59.5%       | Off-Campus*     | Organized Research – DoD & Industry contracts only (MTRI) |
| 52.25%      | On-Campus       | Instruction   |
| 26%         | Off-Campus*     | Instruction   |
| 36%         | On-Campus       | Other Sponsored Activities                                |
| 26%         | Off-Campus*     | Other Sponsored Activities                                |

Subcontract Rate: Calculated on the 1st \$25,000 of each subcontract.  
Applicable rate is determined by project location specified above.

Rate is applied to Modified Total Direct Costs (MTDC) which consists of salaries and wages, fringe benefits, materials and supplies, services, travel and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment (defined as having an acquisition cost equal to or greater than \$5,000 and useful life of more than one year for acquisitions), capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships, the portion of each subgrant and subcontract in excess of \$25,000 and participant support costs shall be excluded from the Modified Total Direct Costs.

*\*More than 50% of the total costs incurred (consider both salaries and wages, and other direct expenses (excluding subcontracts) are off-campus.*