Fringe Benefit Rates for Extramural Funding

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Unclassified	48.00%	50.40%	52.92%	55.57%	58.34%
University Staff	50.00%	52.50%	55.13%	57.88%	60.78%
LTE	28.00%	29.40%	30.87%	32.41%	34.03%
Grad Assist	24.00%	25.20%	26.46%	27.78%	29.17%
Res. Assoc.	45.00%	47.25%	49.61%	52.09%	54.70%
Ad Hoc	20.00%	21.00%	22.05%	23.15%	24.31%
Students (year round)	3.00%	3.15%	3.31%	3.47%	3.65%
Annual rate of increase	5%				

shaded boxes denote estimates

Annual Salary Increases

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Annual increase over previous year		2.0%	2.0%	2.0%	2.0%
per $10,000	$ 10,000.00	$ 10,200.00	$ 10,404.00	$ 10,612.08	$ 10,824.32

Indirect Cost Rates - Federal

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
On-site	34.0%	34.0%	34.0%	34.0%	34.0%
Off-site	13.0%	13.0%	13.0%	13.0%	13.0%
Base:	Modified total direct costs (MTDC) - please see next page for details				

shaded boxes denote estimates

Indirect Cost Rates - Non-Federal

Grant/contract total before indirects	Rate
< $5,000	10%
$5,000 - $20,000	15%
$20,001 - $35,000	20%
$35,001 - $50,000	25%
>$50,000	see federal

Base: Total direct costs for grant/contract amounts up to $50,000

Federal Indirect Cost Base: Modified Total Direct Costs

UWL's indirect costs for federal awards are calculated as a percentage of a budget's modified total direct costs (MTDC). The MTDC base includes most cost categories but <u>excludes</u> the following expense types.

MTDC: Excluded Expenses

1. **Equipment**
   - Purchase of tangible, non-expendable property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.
2. **Participant support**[1]
   - Costs to support individuals (who are not employees) who are receiving a training opportunity as part of a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Examples include stipends, subsistence and travel allowances, and registration fees.
   - A participant does not perform work or service for the project/program. The participant is not required to deliver anything or provide any service in return for support costs.
   - Research participants are <u>not</u> considered participants under this category, and incentives for research participants should be budgeted as supplies, which are included in the MTDC base for indirect costs.
3. **Tuition remission**
   - Expenses for tuition and fee remissions for university students
4. **Scholarships and fellowships**
   - Includes financial aid paid directly to university students, including scholarships, fellowships, stipends, and dependency allowances
   - Does not include salaries and wages
5. **Subaward amounts in excess of $25,000**
   - The initial $25,000 of each subaward is included in the MTDC base. Any portion over $25,000 for each subaward is excluded from the MTDC base.
   - Indirect costs are assessed on the first $25,000 of each subaward during each competitive project period regardless of which year(s) the subaward is budgeted. For example, for a subaward of $75,000 to be paid over a four-year project period, indirect costs would only be assessed on the first $25,000.
6. **Off-campus rental costs**
   - Includes costs for rental of off-campus space and related maintenance costs if they are included in the rental agreement
   - Does not include other rental costs, such as hotel rooms, equipment, or automobiles
7. **Capital expenditures**
   - Alterations and renovations to buildings and facilities
8. **Patient care**
   - Includes costs of hospitalization and other routine and ancillary services provided by a hospital or clinic to patients participating as research subjects
   - Does not include consulting physician fees, services provided by commercial laboratories, personal expense reimbursement (such as patient travel), or other direct payments to patients, including inpatients, outpatients, subjects, volunteers, and donors

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[1] For more information, see UW-Madison's FAQs on participant support costs:
https://www.rsp.wisc.edu/policies/ParticipantSupport.cfm.