

## Fringe Benefit Rates for Extramural Funding

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Unclassified	42.00%	44.10%	46.31%	48.62%	51.05%
Classified	61.50%	64.58%	67.80%	71.19%	74.75%
LTE	24.00%	25.20%	26.46%	27.78%	29.17%
Grad Assist	15.00%	15.75%	16.54%	17.36%	18.23%
Res. Assoc.	15.00%	15.75%	16.54%	17.36%	18.23%
Ad Hoc	15.50%	16.28%	17.09%	17.94%	18.84%
Students (year round)	4.25%	4.46%	4.69%	4.92%	5.17%

Annual rate of increase 5%

shaded boxes denote estimates

## Annual Salary Increases

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Annual increase over previous year		3.0%	3.0%	3.0%	3.0%
per \$10,000	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09

## Indirect Cost Rates - Federal

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
On-site	36.0%	36.0%	36.0%	36.0%	36.0%
Off-site	11.0%	11.0%	11.0%	11.0%	11.0%

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

Accompanying the federal indirect cost rate revision of January 2013, the base on which indirect costs are calculated has also changed. The past rate was calculated as a percentage of salaries, wages, and fringe benefits. The revised rate—modified total direct costs (MTDC)—includes those costs in addition to travel, materials, supplies, services, publication and dissemination, and up to \$25,000 on each subaward. MTDC excludes the following expense categories:

### 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. Capital expenditures

- Alterations and renovations to buildings and facilities

### 3. 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

### 4. Tuition remission

- Expenses for tuition and fee remissions for university students

### 5. 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

### 6. Scholarships and fellowships

- Includes financial aid paid directly to university students, including scholarships, fellowships, stipends, and dependency allowances
- Does not include salaries and wages

### 7. Subaward amounts in excess of \$25,000

- The initial \$25,000 of each subaward is included in the indirect cost base; however, any portion over \$25,000 for each subaward is excluded from the indirect cost 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.

If you have questions, please see the [budget helper spreadsheet](#) or contact the Office of Research & Sponsored Programs for more information.