

Facilities and Administrative Rates

<u>Sponsor Type</u>	<u>Rate Type</u>	<u>From</u>	<u>To</u>	<u>Applicable to</u>	<u>Location</u>	<u>Rate</u>	<u>Base</u>
US Government & Non-Profits	Provisional	7/1/2018	6/30/2019	Academic Research Center	On-campus(1)	50.70%	(a)
		7/1/2018	6/30/2019		Off-campus	26.00%	(a)
		7/1/2018	6/30/2019		Uncapped (2)	50.70%	(a)
		7/1/2018	6/30/2019	Sponsored Instruction	48.80%	(a)	
		7/1/2018	6/30/2019	Other Sponsored Agreements	32.80%	(a)	
Industry (For-profits) & Foreign governments	Provisional				On-campus	57.60%	(a)
					Off-campus	33.00%	(a)
				Sponsored Instruction	57.60%	(a)	
				Other Sponsored Agreements	49.60%	(a)	

Fringe Benefit Rates

All sponsors	Fixed	7/1/2011	amended	Leave Reserve	(3)	17.00%	(e)
All sponsors	Predetermined	7/1/2018		Appointed		24.60%	(b)
				Non-Appointed		7.50%	(c)
				Students		1.50%	(c)

Animal Facility Rates

US Government & Non-profits	Predetermined	7/1/2018	6/30/2019	Animal Facility		\$ 1.00	(d)
For-profits & Foreign governments	Predetermined	7/1/2018	6/30/2019	Animal Facility		\$ 1.00	(d)

Applicable to:

- (1) Applies to DOD contracts awarded before November 30, 1993, all Non-DOD Instruments, and all DOD Grants.
- (2) Use of an uncapped rate applied to only DOD contracts awarded on or after November 30, 1993 in accordance with and under the authority of DFARS 231.303(1) has been waived.
- (3) Applies to all appointed, benefited, non-faculty positions.

Distribution bases:

- (a) Modified Total Direct Cost (MTDC), as defined in OMB Uniform Guidance 2 CFR 200 (prev. defined in Circular A-21), consists of salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants 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 on or after 1 July 2002), capital expenditures, charges for patient care, tuition remission, rental costs, scholarships and fellowships, participant costs as well as the portion of each subgrant and subcontract in excess of \$25,000 is excluded.
- (b) Total Salaries and Wages, including holidays, vacations, sick leave, and overtime.
- (c) Total Salaries and Wages and overtime.
- (d) Per diem per cage. Rats counted as two cages.
- (e) Total Salaries and Wages and Fringe Benefits.