

**Office of Research & Sponsored Programs**  
**RATE SUMMARY - as of 7/1/23**  
**FY 2024**

**Facilities and Administrative Rates**

Sponsor Type	Rate Type	Effective Period		Applicable to	Location	Rate	Base
		From	To				
US Government & Non-Profits	Negotiated	7/1/2018	6/30/2024	Academic Research Center	On-campus(1)	50.70%	(a)
		7/1/2018	6/30/2024		Off-campus	26.00%	(a)
		7/1/2018	6/30/2024		Uncapped (2)	50.70%	(a)
		7/1/2018	6/30/2024	Sponsored Instruction		48.80%	(a)
		7/1/2018	6/30/2024	Other Sponsored Agreements		32.80%	(a)
Industry (For-profits) & Foreign governments	Negotiated	7/1/2018	6/30/2024	Academic Research Center	On-campus	57.60%	(a)
					Off-campus	33.00%	(a)
				Sponsored Instruction		57.60%	(a)
				Other Sponsored Agreements		49.60%	(a)

**Fringe Benefit Rates**

<b>All sponsors</b>	Fixed	7/1/2011	amended	Leave Reserve	(3)	17.00%	(d)
<b>All sponsors</b>	Fixed	7/1/2021	6/30/2024	Appointed		26.50%	(b)
	Predetermined	7/1/2021	6/30/2024	Non-Appointed		7.30%	(b)
	Predetermined	7/1/2021	6/30/2024	Students		1.40%	(b)

**Animal Facility Rates**

<b>US Government &amp; Non-profits</b>	Predetermined	7/1/2021	6/30/2024	Animal Facility		\$ 1.25	(c)
<b>For-profits &amp; Foreign governments</b>	Predetermined	7/1/2021	6/30/2024	Animal Facility		\$ 1.25	(c)

**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.
- (c) Per diem per cage. Rats counted as two cages.
- (d) Total Salaries and Wages and Fringe Benefits.