

**Office of Research & Sponsored Programs**  
**RATE SUMMARY - as of 7/1/25**  
**FY 2026**

**Facilities and Administrative Rates**

| <u>Sponsor Type</u> | <u>Rate Type</u> | <u>Effective Period</u> |           | <u>Applicable to</u>       | <u>Location</u>               | <u>Rate</u> | <u>Base</u> |
|---------------------|------------------|-------------------------|-----------|----------------------------|-------------------------------|-------------|-------------|
|                     |                  | <u>From</u>             | <u>To</u> |                            |                               |             |             |
| <b>All sponsors</b> | Negotiated       | 7/1/2024                | 6/30/2028 | Academic Research Center   | On-campus                     | 51.50%      | (a)         |
|                     |                  | 7/1/2024                | 6/30/2028 |                            | Off-campus federal capped (1) | 26.00%      | (a)         |
|                     |                  | 7/1/2024                | 6/30/2028 |                            | Off-campus uncapped (2)       | 39.60%      | (a)         |
|                     |                  | 7/1/2024                | 6/30/2028 | Sponsored Instruction      |                               | 42.60%      | (a)         |
|                     |                  | 7/1/2024                | 6/30/2028 | Other Sponsored Agreements |                               | 31.40%      | (a)         |

**Fringe Benefit Rates**

|                     |               |          |               |               |     |        |     |
|---------------------|---------------|----------|---------------|---------------|-----|--------|-----|
| <b>All sponsors</b> | Fixed         | 7/1/2011 | until amended | Leave Reserve | (3) | 17.00% | (d) |
| <b>All sponsors</b> | Fixed         | 7/1/2025 | 6/30/2026     | Appointed     |     | 27.20% | (b) |
|                     | Predetermined | 7/1/2025 | 6/30/2026     | Non-Appointed |     | 7.40%  | (b) |
|                     | Predetermined | 7/1/2025 | 6/30/2026     | Students      |     | 1.50%  | (b) |

**Animal Facility Rates**

|  |               |          |           |                 |  |         |     |
|--|---------------|----------|-----------|-----------------|--|---------|-----|
| <b>US Government &amp; Non-profits</b>       | Predetermined | 7/1/2025 | 6/30/2026 | Animal Facility |  | \$ 1.25 | (c) |
| <b>For-profits &amp; Foreign governments</b> | Predetermined | 7/1/2025 | 6/30/2026 | Animal Facility |  | \$ 1.25 | (c) |

**Applicable to:**

- (1) Applies to all federal contracts, as of July 1, 2025, we have accepted application to all DOD contracts.  
(2) Use of an uncapped rate should be applied to all non-federal sponsors for research awards  
(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.