

Federally Negotiated Facilities & Administrative (F&A) Cost Rates

Please refer to the [Office of Sponsored Projects Administration F&A web site](#) for additional rate information and announcements.



Federally-Negotiated Rates

RATE APPLIES TO:	ON-CAMPUS	OFF-CAMPUS	EFFECTIVE PERIOD
Research (incl. federally-sponsored clinical trials)	51.0% MTDC	26.0% MTDC	07/01/2007 - 06/30/2011
Instruction (including Title IV-E)	50.0% MTDC	26.0% MTDC	07/01/2007 - 06/30/2011
Department of Defense Research Contracts	57.0% MTDC	26.0% MTDC	07/01/2007 - 06/30/2011
Other Sponsored Programs	32.0% MTDC	26.0% MTDC	07/01/2007 - 06/30/2011
Hormel Institute	52.5.0% MTDC	26.0% MTDC	07/01/2007 - 06/30/2011

Other Sponsor-Established Rates

SPONSOR	RATE AND BASE
NSF Research Training	8% TDC
USDA CREES programs	25% TDC (or 20% total federal funds)
USDE Educational Training	8% TDC less stipends, tuition and related fees, equipment
NIH Research Training	8% TDC less tuition/fees, equipment, patient care, alterations/renovations

University of Minnesota-Approved Waivers and Reduced Rates

SPONSOR	RATE AND BASE
Foundations - member of Minnesota Council on Foundations (see http://www.mcf.org/mcf/about/members.htm)	0%
Foundations - Others	Follow application or sponsor policy. If there is no policy, use the University's federally-negotiated rate.
Government - Minnesota state and local	0% Except for federal pass through funds
Clinical Trials (non-federal) through 12/31/2004	23% TDC
Clinical Trials (non-federal) beginning 1/1/2005	26% TDC
Small Business Innovation Research (SBIR) - Phase 1* Only	10% TDC
Small Business Technology Transfer (STTR) - Phase 1* Only	10% TDC

Definitions

Base	The budget costs, (e.g., salary and supplies) that must be multiplied against the F&A rate to determine the F&A costs.
Modified Total Direct Costs (MTDC)	Total direct costs minus equipment, capital (Alterations & Renovations) expenditures, charges for patient care, graduate student fringe, space rental costs of off-site facilities, scholarships and fellowships as well as the portion of each sub-grant or sub-contract in excess of the first \$25,000 per project period.
Off-Campus	A project is considered off-campus if more than 50% of the direct salaries and wages of University personnel engaged on the project are incurred at a site neither owned nor leased by the University.
Total Direct Costs (TDC)	All of the direct costs of the project.