

Facilities and Administration (Indirect) Costs Rates

Facilities and Administrative (indirect) costs rates are the result of negotiations with the U.S. Department of Health and Human Services. The following rates are effective beginning July 1, 2017.

[DHHS Agreement Policy on Facilities and Administrative \(Indirect Costs\)](#)

Source of Funds	Applicable To	F&A Rate
DHHS Federally Negotiated Rates: Federal, Non-Direct Federal, For Profit Entities, Non-Federal Governmental Agencies Outside of Wisconsin, Foreign Governmental Agencies	Research	52% of MTDC*
	Instruction	50% of MTDC*
	Public Service	34% of MTDC*
All Sources	All Off Campus Programs	26% of MTDC*
Governmental Agencies Within the State of Wisconsin**	DHFS, DOA, DPI, DWD, DOT, DNR, DATCP, WI Counties, Local Municipalities, School Districts, and Other Governmental Units	15% of TDC
	DPI and WI Technical College System Board Training Programs	8% of TDC
Commercially Sponsored Clinical Trials	Clinical Trials	28% of TDC
Non-Profit Entities	DHHS Federally Negotiated Rates apply unless the non-profit sponsor has a published policy that is uniformly applied to all grantees or a different rate has been approved by the Director of OSP.	
<p>Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.</p> <p>**All applications to State of WI Agencies must include F&A costs with a footnote stating, "If funded with State GPR funds or other nonfederal funds which by program or policy do not allow F&A costs, F&A costs should be excluded from the award."</p>		

July 1, 2017