

## 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, 2006.

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

Source of Funds	Applicable To	F&A Rate
<b>DHHS Federally Negotiated Rates: Federal, Non-Direct Federal, For Profit Entities, Non-Federal Governmental Agencies Outside of Wisconsin, Foreign Governmental Agencies</b>	Research	47.7% of MTDC*
	Instruction	48.5% of MTDC*
	Public Service	31.0% of MTDC*
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<b>All Sources</b>	All Off Campus Programs	26.0% of MTDC*
<b>Governmental Agencies Within the State of Wisconsin**</b>	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
<b>Commercially Sponsored Clinical Trials</b>	Clinical Trials	28% of TDC
<b>Non-Profit Entities</b>	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 RS&A or Associate Dean for Research.	
<p>*MTDC Base: Modified total direct costs consist of all salaries and wages, fringe benefits, materials, supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract. Modified total direct costs shall exclude equipment (\$5,000 and over), capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships, as well as the portion of each subgrant and subcontract in excess of \$25,000.</p> <p>**All applications to State of WI Agencies must include F&amp;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&amp;A costs, F&amp;A costs should be excluded from the award."</p>		