**Office of Sponsored Programs**

Montana State University
309 Montana Hall
P.O. Box 172470
Bozeman, MT 59717

**OSP Information Sheet**

**IDC/F&A Rates:**

**Effective 9/17/15**

44% Research-Federal
57% Instruction
34.5% Other Institutional Activities
26% Off-Campus
19.3% Off-Campus Other
17.5% National Park Service - YNP
17.5% USGS - MT Co-Op Fisheries

**State Agencies:**

**IDC Rate:** 25% of total direct costs, unless federal pass-through, then full federal rate applies

**Employee Benefit Estimates:**

(Percentages Based on Campus Wide Averages)
- 37.0% Faculty & Professional
- 47.0% Classified
- 1.0% Students (when registered full-time)
- 9.0% Hourly (students part-time)
- OSP Term Pool - 1%

**Benefit estimates are for budgeting purposes. Actual benefit percent varies with each employee. Employees at less than 1.0 FTE will be higher than stated.**

**Student Benefit Estimates:**

- Considered full-time if:
  - Grad: 6 credits or more = 1%
  - Undergrad: 6 credits or more = 1%
  - Part-Time: Less than 6 credits = 9%

Contact OSP for additional information.

The payroll paperwork/EPAF deadline is the 20th of every month (or the preceding workday if the date falls on a Sat./Sun.)

**Lodging Allowances & Meal Per Diems:**

<table>
<thead>
<tr>
<th></th>
<th>In-State</th>
<th>Out-of-State (10-9-15)</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lodging:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Meals:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfast (12:01 am - 10:00 am)</td>
<td>$7.00</td>
<td>$11.00</td>
<td></td>
</tr>
<tr>
<td>Lunch (10:01 am - 3:00 pm)</td>
<td>$6.00</td>
<td>$12.00</td>
<td></td>
</tr>
<tr>
<td>Dinner (3:01 pm - 12:00 am)</td>
<td>$12.00</td>
<td>$23.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total meals/day:</strong></td>
<td>$23.00</td>
<td>$46.00</td>
<td></td>
</tr>
</tbody>
</table>

**Mileage Rates:**
- Car: $.54, $.51 after 1,000 mi./month, & .026/mi. w/o use justification; Personal Aircraft: $1.05/mi. (as of 1/1/16)

**Lodging Exceptions:** Lodging without receipt = $12.00 per day

Actual costs allowed for lodging in high-cost cities and foreign travel rates are available on the web at: [http://aoprals.state.gov/content.asp?content_id=184&menu_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78)

**TRAVEL Information:**

Call OSP at X2381 for any questions

**Dates of Assurances of Compliance:**
- Rehabilitation Act - 09/02/77
- Title VI, Civil Rights - 01/06/65
- Title IX, Sex Discrimination - 07/21/76
- FIPS State Code - 30

**MSU Federal-Wide Assurance Numbers:**
- Human Subjects: 00000165 (expires 2/13/20) IRB#:00000799
- Animal Welfare: A3627-01 AAALAC #713 (effective 07/15/97)
- MSU Associated Research Level - Intensive

**SAM Registration:** 3/6/02, expires 5/13/16

**Date of IDC (F&A) Rate Agreement - 9/17/15**

Cognizant Agency: DHHS, Jeanette Lu, 90 7th Street, Suite 4-600, San Francisco, CA 94103

Phone: (415) 437-7820 E-mail: dcasf@psc.hhs.gov

MSU Research Web Page: [http://www.montana.edu/wwwvr/index.html](http://www.montana.edu/wwwvr/index.html)
### Example 1 (without subcontract)

**MSU Budget Detail**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$36,000</td>
<td>$68,220</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$6,000</td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$12,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$92,957</td>
<td></td>
</tr>
</tbody>
</table>

**F&A (IDC) Calculation Examples**

Current rates are available on page 1

**Salaries $36,000 Subtotal $68,220**

**Benefits $11,520 IDCs $24,737**

(IDCs are calculated as total directs less equipment < 5000, 68220 - 12000 = 56220 * .44 = 24737)

**Travel $6,000**

**Total $92,957**

**Supplies $2,700**

**Equipment $12,000**

**Subtotal $68,220**

### Example 2 (with subcontract)

**MSU Budget Detail**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$36,000</td>
<td>$138,220</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$4,500</td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$12,000</td>
<td></td>
</tr>
<tr>
<td>Subcontracts</td>
<td>$70,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$187,597</td>
<td></td>
</tr>
</tbody>
</table>

**Cost Share/Match Calculation Example**

Mt Board of Research & Commercialization requires 25% match of total funds requested

**MSU Cost Sharing Policy is available at:**

http://www.montana.edu/wwwvr/osp/Costsharingpolicy.html

Requested from sponsor $187,500.00

25% match required $62,500.00

Total $250,000.00

(250000 * .75 = 187500)  (250000*.25 = 62500)

For specific budget questions contact your OSP Fiscal Manager at 994-2381.

Fiscal Manager department assignments are available at: