### IDC/F&A Rates:

**Effective 9/17/15**

- 44% Research-Federal
- 54.73% Private/Industry Sponsored
- 57% Instruction
- 34.5% Other Institutional Activities
- 26% Off-Campus

#### 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
- 38.0% Post-docs
- 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.

Contact OSP for additional information.

### TRAVEL Information:

**Lodging Allowances & Meal Per Diems:**

<table>
<thead>
<tr>
<th></th>
<th>In-State</th>
<th>Out-of-State (1-1-19)</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</td>
<td>$93.00</td>
<td>$93.00</td>
<td></td>
</tr>
<tr>
<td>Lunch</td>
<td>$5.00</td>
<td>$13.00</td>
<td></td>
</tr>
<tr>
<td>Dinner</td>
<td>$6.00</td>
<td>$14.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total meals/day</strong></td>
<td>$12.00</td>
<td>$23.00</td>
<td>$23.00</td>
</tr>
<tr>
<td><strong>Current Federal Rates -</strong></td>
<td></td>
<td>See webpage below</td>
<td></td>
</tr>
</tbody>
</table>

**Mileage Rates:**

- Car: $.58, $.55 after 1,000 mi./month, & 0.279/mi. w/o use justification; Personal Aircraft: $1.16/mi. (as of 1/1/19)

**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

### 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

### Dates of IDC (F&A) Rate Agreement:

- 9/17/15

### Federal Maximums:

- **NSF:** Max daily consulting rate: $634 as of 1/14
- **NIH:** Max annual salary: $189,600 effective 1/18
- **EPA:** Max hourly rate: $74.50 effective 5/31/11

### Employee Benefit Estimates:

- **Grad:** 6 credits or more = 1%
- **Undergrad:** 6 credits or more = 1%
- **Part-Time:** Less than 6 credits = 9%

### 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%

### Federal Register of Animal Welfare:

- A3627-01  AAALAC #713 (effective 07/15/97)

### MSU Tax/Employer Identification Number (TIN/EIN):

81-6010045

### NAICS Code:

611310

### SIC Code:

8221

### DUN’s Number:

625447982

### ASAP:

3034514

### Agency ID/Business Unit#:

51040

### Congression District:

AL or 1

### MT Land Grant (Morrill Act):

1862

### TRAVEL Information:

Call OSP at X2381 for any questions

### Mileage Rates:

- Car: $.58, $.55 after 1,000 mi./month, & 0.279/mi. w/o use justification; Personal Aircraft: $1.16/mi. (as of 1/1/19)

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- FIPS State Code - 30

### Dates 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

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Under the Uniform Guidance, the federally negotiated F&A rate for subcontractors must be honored. 10% de minimis rate is allowed for entities without a federally negotiated rate agreement. MSU’s negotiated F&A rate must be accepted by all agencies unless restricted by statute, program or regulation. Refer to solicitation (RFP, RFQ, RFA, BAA)

**Modified Total Direct Costs (MTDC) Base:**

- Total direct costs less: Individual equipment items > $5,000
- Subcontract expenditures over $25,000
- Student tuition remission (awards)
- Participant support costs

**Federal Maximums:**

- NSF: Max daily consulting rate: $634 as of 1/14
- NIH: Max annual salary: $189,600 effective 1/18
- EPA: Max hourly rate: $74.50 effective 5/31/11

**Employee Benefits Estimates:**

(Percentages Based on Campus Wide Averages)

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Contact OSP for additional information.

### Mileage Rates:

- Car: $.58, $.55 after 1,000 mi./month, & 0.279/mi. w/o use justification; Personal Aircraft: $1.16/mi. (as of 1/1/19)

### 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
### Example 1 (without subcontract)

<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>$138,220</td>
</tr>
<tr>
<td>Travel</td>
<td>$6,000</td>
<td>$144,220</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
<td>$146,920</td>
</tr>
<tr>
<td>Equipment</td>
<td>$12,000</td>
<td>$158,920</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$68,220</strong></td>
<td></td>
</tr>
</tbody>
</table>

**IDCs Calculation:**
- (IDCs are calculated as total direct less equipment < 6000, and 1st $25k on subcontracts)
- Total $92,957 (68,220 - 12,000 = 56,220 * .44 = 24,737)

### Example 2 (with subcontracts)

<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>$149,720</td>
</tr>
<tr>
<td>Subcontracts</td>
<td>$70,000</td>
<td>$219,720</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
<td>$222,420</td>
</tr>
<tr>
<td>Travel</td>
<td>$12,000</td>
<td>$234,420</td>
</tr>
<tr>
<td>Equipment</td>
<td>$6,000</td>
<td>$240,420</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$138,220</strong></td>
<td></td>
</tr>
</tbody>
</table>

**IDCs Calculation:**
- (IDCs are calculated as total direct less equipment < 6000, and 1st $25k on subcontracts)
- Total $187,597 (138,220 - 6,000 - 12,000 = 112,220 * .44 = 49,377)

### Example 3

State of Montana (BOR Policy) allows 25% - unless Federal pass through then full federal negotiated rate applies

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$35,000</td>
<td>$53,450</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,200</td>
<td>$64,650</td>
</tr>
<tr>
<td>Travel</td>
<td>$4,500</td>
<td>$70,150</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,750</td>
<td>$72,900</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$53,450</strong></td>
<td></td>
</tr>
<tr>
<td>IDCs</td>
<td>$13,362</td>
<td>$66,812</td>
</tr>
</tbody>
</table>

### Cost Share/Match Calculation Example

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requested from sponsor</td>
<td>$187,500.00</td>
<td></td>
</tr>
<tr>
<td>25% match required</td>
<td>$62,500.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$250,000.00</strong></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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