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
19.3% Off-Campus Other
17.5% CESU (MTDC)
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.

Contact OSP for additional information.

Lodging Allowances & Meal Per Diems:

Lodging: Breakfast (12:01 am - 10:00 am) $93.00
Meals: Lunch (10:01 am - 3:00 pm) $6.00
Dinner (3:01 pm - 12:00 am) $12.00
Total meals/day: $23.00

Mileage Rates:
Car: $.545, $.515 after 1,000 mi./month, & .262/mi. w/o use justification; Personal Aircraft: $1.09/mi. (as of 1/1/18)

Federal Maximums:
NSF: Max daily consulting rate: $634 as of 1/14
NIH: Max annual salary; $187,000 effective 1/8/17
EPA: Max hourly rate: $74.50 effective 5/31/11

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#0000799
Animal Welfare: A3627-01 AAALAC #713 (effective 07/15/97)
MSU Associated Research Level - Intensive
FICE Code: 002532
SAM Registration 3/6/02, expires 1/5/19

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

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

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## F&A (IDC) Calculation Examples

*Current rates are available on page 1*

<table>
<thead>
<tr>
<th>Example 1 (without subcontract)</th>
<th>NSF Proposal - allows full federal research rate, 44% Modified Total Direct</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MSU Budget Detail</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$36,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
</tr>
<tr>
<td>Travel</td>
<td>$6,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
</tr>
<tr>
<td>Equipment</td>
<td>$12,000</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$68,220</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Example 2 (with subcontracts)</th>
<th>NSF Proposal - allows full federal research rate, 44% Modified Total Direct</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MSU Budget Detail</strong></td>
<td>Proposal includes 2 subcontracts of $35,000 each</td>
</tr>
<tr>
<td>Salaries</td>
<td>$36,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
</tr>
<tr>
<td>Subcontracts</td>
<td>$70,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
</tr>
<tr>
<td>Travel</td>
<td>$12,000</td>
</tr>
<tr>
<td>Equipment</td>
<td>$6,000</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$138,220</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Example 3</th>
<th>State of Montana (BOR Policy) allows 25% - unless Federal pass through then full federal negotiated rate applies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MSU Budget Detail</strong></td>
<td>25% of total direct costs</td>
</tr>
<tr>
<td>Salaries</td>
<td>$35,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,200</td>
</tr>
<tr>
<td>Travel</td>
<td>$4,500</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,750</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$53,450</td>
</tr>
<tr>
<td>IDCs</td>
<td></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>MSU Budget Detail</th>
<th>MSU Cost Sharing Policy is available at:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requested from sponsor</td>
<td><a href="http://www.montana.edu/wwwvr/osp/Costsharingpolicy.html">http://www.montana.edu/wwwvr/osp/Costsharingpolicy.html</a></td>
</tr>
<tr>
<td>25% match required</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$250,000.00</td>
</tr>
</tbody>
</table>

(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: [http://www.montana.edu/wwwvr/osp/grants/OSP Fiscal Managers.pdf](http://www.montana.edu/wwwvr/osp/grants/OSP Fiscal Managers.pdf)