ICD/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:
ICD 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.

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>Lodging</th>
<th>In-State</th>
<th>Out-of-State (10-1-16)</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meals:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfast (12:01 am - 10:00 am)</td>
<td>$77.00</td>
<td>$91.00</td>
<td></td>
</tr>
<tr>
<td>Lunch  (10:01 am - 3:00 pm)</td>
<td>$5.00</td>
<td>$11.00</td>
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<td>Total meals/day</td>
<td>$23.00</td>
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<td></td>
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</table>

Mileage Rates:
Car: $.535, $.505 after 1,000 mi./month, & .258/mi. w/o use justification; Personal Aircraft: $1.07/mi. (as of 1/1/17)
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

Date of IDC (F&A) Rate Agreement - 9/17/15
Cognizant Agency: DHHS, Jeannette Lu, 90 7th Street, Suite 4-600, San Francisco, CA 94103
Phone: (415) 437-7820 E-mail: dcasf@psc.hhs.gov

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
FICE Code: 002532
SAM Registration 3/6/02, expires 2/2/18

MT Land Grant (Morrill Act): 1862

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 Maxima:
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

Max daily consulting rate: $634 as of 1/14
Max annual salary; $187,000 effective 1/8/17

TRAVEL Information:
Call OSP at X2381 for any questions

State Agencies:
Federal Maximums:
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)
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47.0% Classified
1.0% Students (when registered full-time)
9.0% Hourly (students part-time)
OSP Term Pool - 1%

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%

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.

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

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

**Subtotal** $68,220  
**IDCs** $24,737  
**Total** $92,957

### Example 2 (with subcontracts)

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<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>
</tbody>
</table>

**Subtotal** $138,220  
**IDCs** $49,377  
**Total** $187,597

### Example 3

25% of total direct costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<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>$13,362</td>
</tr>
</tbody>
</table>

(53,450 * .25 = 13,362)  
**Total** $66,812

### 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>
</tr>
</thead>
<tbody>
<tr>
<td>Requested from sponsor</td>
<td>$187,500.00</td>
</tr>
</tbody>
</table>

25% match required $62,500.00

**Total** $250,000.00

25,000 * .75 = 18,750  
25,000 * .25 = 6,250

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

Fiscal Manager department assignments are available at: