

BUDGET PLANNING RATE GUIDE FOR SPONSORED PROJECTS

Office of the Vice President of Research Affairs

This document is to be used as a reference guide when preparing budget portions for grants, contracts, and other agreements with both federal and non-federal sponsors.

Resources

For more information, please contact your Pre or Post-Award Specialist at extension 44589 or 909.558.4589.

Research Affairs Website

<https://researchaffairs.llu.edu>

LLUH Research Policies & Procedures

<https://researchaffairs.llu.edu/resources/policies-and-procedures>

Budget Items Personnel

Salary Limitations/Caps

Agency	Effective Period	Salary Limitation
DHHS/NIH	January 1, 2023-December 31, 2023	\$212,100
DHHS/NIH	January 1, 2024 - until amended	\$221,900

Cost of Living Adjustment (COLA)

Beginning with the first year and all subsequent years, calculate a 3% COLA increase. You may also wish to include merit increases.

Fringe Benefit Rates

Fringe benefit costs are treated as direct costs. Apply the appropriate fringe benefit rate to salaries and wages when budgeting. A breakdown of the fringe benefit components is available upon request. Stipends, student wages, and federal work study are at 0%.

	Effective Period 07/01/24-06/30/25			Effective Period 07/01/23-06/30/24	
	Federal/State	NON-Federal/State		Federal/State	NON-Federal/State
Salary	49.3%	51.6%	Salary	44.0%	48%
Hourly	49.3%	51.6%	Hourly	44.0%	48%
Temporary	8.6%	8.6%	Temporary	7.9%	10%

Post-Doctoral

Post-docs supported on a research grant are considered employees and are not compensated based on the employment agreement established with the institution. There is no specific cap for post-docs on research grants. Post-docs supported on NRSA fellowships are not employees; they are considered 100% in research-training status. The NRSA trainee/fellow receives a subsistence allowance (stipend) based on the following:

Post-Doctoral 0-3 Years of Experience	Effective Period 1/1/24 - Until amended	Post-Doctoral 4-7+ Years of Experience	Effective Period 1/1/24 - Until amended
0 years	\$61,008	4 years	\$66,492
1 year	\$61,428	5 years	\$68,964
2 years	\$61,884	6 years	\$71,532
3 years	\$64,356	7 or more	\$74,088

Pre-Doctoral

For NIH institutional training grants and individual fellowships, one stipend level is used for all pre-doctoral candidates, regardless of the level of experience.

Pre-Doctoral - Years of Experience	Effective Period 1/1/23-Until amended
All	\$28,224