

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 6, 2019 - until amended	\$192,300
CIRM	July 1, 2018 - until amended	\$266,000

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 07/01/18-06/30/19			Effective Period 07/01/19-06/30/20	
	Federal/State	NON-Federal/State		Federal/State	NON-Federal/State
Salary	32.5%	38%	Salary	32.1%	38%
Hourly	45.7%	48%	Hourly	44.2%	48%
Temporary	8.5%	10%	Temporary	8.0%	10%

* As of June 26, 2016, post-docs will either use the salary or hourly fringe benefit rate depending on job code classification.

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 10/01/18 - Until amended	Post - Doctoral 4-7 + Years of Experience	Effective Period 10/01/18 - Until amended
0 years	\$50,004	4 years	\$54,756
1 year	\$50,376	5 years	\$56,880
2 years	\$50,760	6 years	\$59,100
3 years	\$52,896	7 or more	\$61,308

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 10/01/18-Until amended
All	\$24,816

LLU Full -Time Graduate Students

The maximum amount that NIH will award to support the compensation package for a graduate student research assistant remains at the zero-level post-doctoral stipend.

Budget Items – Non-Personnel

Equipment Equipment is defined as tangible, non-expendable personal property, having a useful life of more than one year and an acquisition cost according to the table below. Each item of equipment should be listed separately on the budget. Equipment valued less than the acquisition cost below should be included under minor equipment or supplies.

Entity	Acquisition Cost
LLU	\$5,000 or more per unit

Travel List the details of the proposed trip(s) - who, where, purpose, number of trips, cost etc. The following travel rates are to be used (revised at the beginning of each calendar year):

Entity	Mileage	Per Diem (with overnight stay)	Effective Period
LLU	42 cents/mile	\$50/day or \$17 for fully entertained	01/01/18-12/31/18
LLUMC	54.5 cents/mile	\$50/day	01/01/18-12/31/18

Consultant Costs Specify in the grant application the names, dates, cost and justification for all consultants. Also specify who the consultant is employed by. If it is unclear whether a person meets the requirements for consultant/contractor status vs. employee status, contact Human Resource Management for assistance.

IRB & IACUC Rates

IRB: Any research project that involves human subjects

IACUC: Applicable to *non-federal, externally funded* research projects that involve animals

Type of Review	Initial Review	Continuing Review (every year after initial review)
Full Review	\$2,500	\$750
Expedited Review	\$1,500	\$500
Exempt	\$750	

Type of Review	Fee
Initial Full Committee Review or Initial Designated Reviewer	\$1,000
Annual Continuing Review	\$500
Change Request	No Fee

Budget Items - Indirect Costs (IDC), Overhead, and Facilities & Administrative (F&A)

Indirect costs are figured either on a Modified Total Direct Cost (MTDC) or Total Direct Cost (TDC) basis. Federal and state projects use the MTDC basis, which includes salaries and wages, fringe benefits, supplies, services, travel, and up to \$25,000 of each subaward. MTDC excludes equipment, capital expenditures, patient care charges, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$25,000. All other projects (non-federal) use the TDC basis, unless prohibited by the sponsor. Current IDC rates are as follows:

Research Awards			Instruction Awards			Industry Sponsored Clinical Trials (TDC basis)
Location	Rate	Effective Period	Location	Rate	Effective Period	Rate
On Campus	58%	07/01/2014 – 06/30/2018	On Campus	49.4%	07/01/2014 – 06/30/2018	At least 30%
Off Campus	26%	07/01/2014 – 06/30/2018	Off Campus	26%	07/01/2014 – 06/30/2018	At least 25% (School of Dentistry Phase IV Trials Only)

Indirect Cost/F&A Waiver or Reduction Form - Please contact your Pre-Award Specialist if your proposal includes a reduction of IDC or no IDC at all.