

BUDGET PLANNING RATE GUIDE FOR SPONSORED PROJECTS

Office of the Vice President of Research Affairs
Research Affairs Financial Management (RAFM)

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

Resources

For questions or further assistance, please contact your Research Portfolio Manager in Research Affairs Financial Management (RAFM) at ext. 44589 or (909) 558-4589.

Research Affairs Website	http://researchaffairs.llu.edu/
RAFM Post-Award Information	http://researchaffairs.llu.edu/award-administration/post-award
LLUH Research Policies & Procedures	http://researchaffairs.llu.edu/resources/policies-and-procedures

Budget Items - Personnel

Salary Limitations/Caps

Agency	Fiscal Year	Effective Period	Salary Limitation
DHHS/NIH	2017	January 8, 2017 – until amended	\$187,000
DOD	2012	For costs incurred after January 1, 2012	\$952,308

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 0%.

	Effective Period 07/01/16 – 06/30/17			Effective Period 07/01/17 – 06/30/18	
	Federal/State	NON -Federal/State		Federal/State	NON -Federal/State
Salary	36.3%	38%	Salary	35.2%	38%
Hourly	49.8%	48%	Hourly	47.3%	48%
Temporary	8.3%	10%	Temporary	8.9%	10%

**As of June 26, 2016, post -docs will use either 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 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:
(Source: <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-17-003.html>)

Post-Doctoral 0- 3 Years of Experience	Effective Period 12/01/16 – 09/30/17*	Post-Doctoral 4 – 7+ Years of Experience	Effective Period 12/01/16 – 09/30/17*
0 years	\$47,484	4 years	\$52,140
1 year	\$47,844	5 years	\$54,228
2 years	\$48,216	6 years	\$56,400
3 years	\$50,316	7 or more	\$58,560

**For FY2016 rates, see: <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-16-131.html>.*

Pre-Doctoral

For institutional training grants (T32, T35, T90, TL1) and individual fellowships (F32), one stipend level is used for all pre-doctoral candidates, regardless of the level of experience. (Source: <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-17-084.html>)

Pre-Doctoral – Years of Experience	Effective Period 10/01/16 – 09/30/17
All	\$23,844

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** . (Source: <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-02-017.html>)

Budget Items – Non-Personnel

Equipment Equipment is defined as tangible, nonexpendable personal property having a useful life of more than one year and a defined acquisition cost according to the table below. Each item of equipment should be listed separately on the budget. Equipment valued less than the defined 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¢ per mile	\$50/day & \$17 for fully entertained	01/01/2017 – 12/31/2017
LLUHC & FP&S	53.5¢ per mile	\$51/day	01/01/2017 – 12/31/2017
LLUMC	53.5¢ per mile	\$48/day	01/01/2017 – 12/31/2017

Tuition – Graduate Students Effective 07/01/16 – 06/30/17: \$780 per unit + \$788 enrollment fee per term

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 Resources 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)	Type of Review	Fee
Full Review	\$2,500	\$750	Initial Full Committee Review or Initial Designated Reviewer	\$1,000
Expedited Review	\$1,500	\$500	Annual Continuing Review	\$500
Exempt	\$750		Change Request	No Fee

Budget Items – Facilities & Administrative (F&A) Costs/Indirect Costs

F&A costs (overhead) are figured 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, charges for patient care, 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 which includes all costs, unless indicated otherwise by sponsor. **Current F & A rates are as follows:**

Research Awards			Instruction Awards			Industry Sponsored Clinical Trials (TDC basis)	
Location	Rate	Effective Period	Location	Rate	Effective Period	Rate	Effective Period
On Campus	58%	07/01/2014 – 06/30/2018	On Campus	49.4%	07/01/2014 – 06/30/2018	At least 30%	7/1/2009 – until
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)	amended

F&A Waiver or Reduction Request Form – *Pls must complete this form to reduce or waive F&A rates. Submit the completed form to your Research Portfolio Manager in Research Affairs Financial Management for approval. Final approval must be granted from the Vice President for Research Affairs.*