## Federal

### Applicable to

<table>
<thead>
<tr>
<th>Applicable to</th>
<th>2015–18</th>
<th>Base</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research (On-Campus)</td>
<td>46.5%</td>
<td>MTDC</td>
</tr>
<tr>
<td>Research (Off-Campus)</td>
<td>26</td>
<td>MTDC</td>
</tr>
<tr>
<td>Other Sponsored Activities (On-Campus)</td>
<td>37</td>
<td>MTDC</td>
</tr>
<tr>
<td>Other Sponsored Activities (Off-Campus)</td>
<td>26</td>
<td>MTDC</td>
</tr>
</tbody>
</table>

## Non-Federal

### Sponsor

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>Source</th>
<th>Rate</th>
<th>Base</th>
</tr>
</thead>
<tbody>
<tr>
<td>State of Florida Agencies</td>
<td>State</td>
<td>25% or documented rate</td>
<td>TDC</td>
</tr>
<tr>
<td>State of Florida Agencies</td>
<td>Federal</td>
<td>Applicable Federal Rate 10%</td>
<td>MTDC</td>
</tr>
<tr>
<td>SUS Universities</td>
<td>State</td>
<td>Applicable Federal Rate 10%</td>
<td>TDC</td>
</tr>
<tr>
<td>SUS Universities</td>
<td>Federal</td>
<td>Applicable Federal Rate 25%</td>
<td>TDC</td>
</tr>
<tr>
<td>Florida Local Govt Agencies (Counties, Municipalities, etc.)</td>
<td>Non Federal</td>
<td>Applicable Federal Rate 25%</td>
<td>TDC</td>
</tr>
<tr>
<td>Florida Local Govt Agencies (Counties, Municipalities, etc.)</td>
<td>Federal</td>
<td>Applicable Federal Rate</td>
<td>MTDC</td>
</tr>
<tr>
<td>Non-state of Florida Agencies</td>
<td>Non Federal</td>
<td>Applicable Federal Rate 25%</td>
<td>TDC</td>
</tr>
<tr>
<td>Non-state of Florida Agencies</td>
<td>Federal</td>
<td>Applicable Federal Rate</td>
<td>MTDC</td>
</tr>
<tr>
<td>Industry/For-Profit</td>
<td>Federal and Non Federal</td>
<td>20% or documented rate</td>
<td>TDC</td>
</tr>
<tr>
<td>Non Profits, Foundations</td>
<td>N/A</td>
<td>20% or documented rate</td>
<td>TDC</td>
</tr>
</tbody>
</table>

### Common Federal & State Exceptions

<table>
<thead>
<tr>
<th>Common Federal &amp; State Exceptions</th>
<th>Source</th>
<th>Rate</th>
<th>Base</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Dept of Education and NIH Training Rate</td>
<td>Federal</td>
<td>8%</td>
<td>MTDC</td>
</tr>
<tr>
<td>FL Depts of Agriculture and Education</td>
<td>State</td>
<td>5%</td>
<td>TDC</td>
</tr>
<tr>
<td>FL Dept of Transportation and Water Management Districts</td>
<td>State</td>
<td>25%</td>
<td>TDC</td>
</tr>
<tr>
<td>FL Dept of Health</td>
<td>State</td>
<td>10%</td>
<td>TDC</td>
</tr>
<tr>
<td>FL Fish &amp; Wildlife Commission</td>
<td>State</td>
<td>15%</td>
<td>TDC</td>
</tr>
</tbody>
</table>
Facilities and Administrative Costs (F&A) are defined as the additional costs to maintain the facilities used for sponsored projects and to support the administration of those projects. Also referred to as "indirect costs," they include the costs of electricity to run the building in which a project is conducted, equipment shared among researchers, salaries to pay for department staff assistants, library subscriptions to academic journals, and much more. These costs are determined through an independent process involving University audits, external consultants, and a cognizant Federal agency.

Approval of Lower F&A Rates: A request to waive or reduce these F&A rates is strongly discouraged, and researchers are not authorized to negotiate reduced rates with sponsors. Researchers should discuss the budget needs of their proposed project with ORSP staff before submitting a final budget or before informally discussing project costs with a potential sponsor. Lower F&A rates are only allowable under one of the following two conditions:

1. A non-profit, federal, or state sponsor has an official and publicly disclosed policy on the payment of F&A costs at a lower rate that is applied uniformly to all award recipients. Documentation must be provided to ORSP, but no "Reduced F&A Rate Request Form" is needed. (Note that a subsidy of F&A costs for a for-profit/industry partner would constitute a use of public funds for private benefit and would be an improper use of university resources.)

2. The AVPR, in consultation with the Provost, may approve the cost-sharing of project costs, including F&A costs, if it is determined to be in the best interest of the University. A "Reduced F&A Rate Request Form" must be submitted to ORSP.