

F&A Rates Policy

UNMC Facilities and Administration (F&A) Rates

(formerly known as Indirect Cost Rates)

The full recovery of F&A costs (up to the level allowed by the sponsor's written policy) is expected on all grants and contracts.

Current F&A Rates & Agreement

Definitions

TDC (Total Direct Cost): All costs that can be specifically identified with a particular project and can be assigned to that project with a high degree of accuracy.

MTDC (Modified Total Direct Costs):

- Includes salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrantor subcontract (regardless of the period covered by the subgrant or subcontract)
- Excludes equipment (defined as having a useful life of over one year and an acquisition cost of \$5,000 or more per unit), capital expenditures, charges for patient care and tuition remission, rental costs, scholarships and fellowships, as well as the portion of each subgrant and subcontract in excess of \$25,000

F&A is charged on either a TDC or MTDC basis.

F&A Waivers are considered on a case-by-case basis by the Vice Chancellor for Research.

[Download the F&A Waiver Form.](#)

Revision #1

Created 18 February 2025 21:47:00 by Max V. Kuenstling

Updated 18 February 2025 21:56:13 by Max V. Kuenstling