



Facilities & Administrative (F&A) Rate List – 2022 User's Guide/FAQ

The UIDP exists to help its member representatives do their day jobs better, and we strive to create products and tools to accomplish this goal. Three years ago, we created a University Facilities and Administrative (F&A) Rate resource; we recently updated this list and are pleased to make this information available to the UIDP membership.

University List Content: The list includes all U.S.-based UIDP members (at the time of the report's creation) and other schools ranked within the top 100 as defined by the most recent National Science Foundation's R&D expenditure list.

F&A Rates Definition: For the purposes of this document, Facilities & Administrative (F&A) Rates are the federally negotiated overhead or indirect rates that apply to federally supported research and other kinds of activity. This F&A rate is applied to certain direct costs and is the federal sponsor method used to reimburse universities for the indirect costs incurred by the university to enable conduct of federally sponsored projects.

F&A Rates Source: Universities negotiate with the Department of Health and Human Services (DHHS) or the Office of Naval Research (ONR) and through this process, rates are defined for federal agency awards in a variety of categories – e.g., Research, Instruction, Other Sponsored Projects. If you go to the list and click on a school entry, there is a hyperlink that will take you to the university's website that contains the actual negotiated rate agreement and provides specifics on applicability of various rates based on time, location, and type of activity.

On-Campus Research Rate: Many universities have multiple rates. For this list, we provide the current, on campus research rate used for the majority of federal agency awards. Please note that there may be different rates for certain types of federal projects so please refer to the actual agreement if you need additional information.

Off-Campus Research Rate: The list does not include this rate since it is commonly twenty-six percent (26%). If the rate is different, it may be included on list.

Industry F&A Rate: Some universities publish an industry F&A rate, and this list contains a few examples. These rates are not federally negotiated and are generally higher than the federal rates (Federal legislation caps the amount federal agencies will reimburse universities for administrative costs at twenty-six percent (26%) even though the government recognizes that most research universities incur allowable administrative costs over that cap), Some universities request the difference between the allowable administrative costs and the cap as the actual reimbursement rate from corporate sponsors.



Additional Resources: Below are some excellent resources that explain F&A Rates, how they are calculated, and their importance to universities in capturing the true cost of a project.

- **Association of American Universities (AAU):** https://www.aau.edu/sites/default/files/AAU%20Files/Key%20Issues/Intellectual%20Property/Indirect-Cost-FAQ_2017.pdf?id=18472
- **Massachusetts Institute of Technology (MIT):** <http://web.mit.edu/fnl/volume/295/zuber.html>
- **Texas A&M University:** <https://www.tamus.edu/business/budgets-and-accounting/accounting/facilities-administrative-costs/facilities-administrative-cost-brochure/>
- **University of Chicago:** <https://ura.uchicago.edu/page/direct-indirect-costs>

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