

Yale University School of Medicine
Indirect Cost Rates, Fringe Benefit Rates, and Recovery Mechanisms
For Fiscal Year Ending June 30, 2009

| Funding Type | Source Group or Object Code | Rate | applicable to | Recovery Mechanism |
|--|--------------------------------|------------------------------------|--------------------------|-----------------------|
| Sponsored Research (Federal and Non-Federal) | | | | |
| On Campus | 42000-43030 | 65.50% | organized research | Charge on Expenses |
| On Campus 2 | " | 68.50% | Res DOD contract | " |
| Modified On-Campus 3 | " | 30.40% | organized research | " |
| Off Campus 4 | " | 26.00% | organized research | " |
| CMHC 5 | " | 41.50% | organized research | " |
| CMHC 6 | " | 17.50% | organized research | " |
| VA 7 | " | 29.80% | organized research | " |
| Other Federally Sponsored Activities - On Campus | " | 40.00% | Other sponsored activity | " |
| Other Federally Sponsored Activities - Off Campus | " | 23.90% | Other sponsored activity | " |
| Private Awards of \$10,000 or less from sources with no stated overhead rate | | 10.00% * | | " |
| Private Awards between \$10,001 and \$25,000 from sources with no stated overhead rate | | 25.00% * | | " |
| Start Up Companies (consult GCA for qualifications) | | 25/40/65% (phased in over 3 years) | | " |
| Non-Federal Clinical Trials | 44000 | 23.08% (30% of direct costs) | | Charge on Income |

- 2 See Grants and Contracts for rate cap
3 Only applies to existing grants & contracts that began prior to 7/1/05 and are conducted in rented buildings or non-owned buildings within or adjacent to the Yale University Campus
4 Work performed on premises not owned by the University and at locations sufficiently far from campus to prohibit normal use of University facilities and services.
5 For Yale employees on grants/contracts awarded to Yale.
6 For Yale employees on grants/contracts awarded to the State of CT.
7 For Yale employees working at the VA
* contact GCA for details

| | | | | |
|---|-------------|-------|--|--------------------|
| Sponsored Training - Federal Only (see note below) | | | | |
| Fellowships | 42000-43030 | 8.00% | | Charge on Expenses |
| Training Grants | " | 8.00% | | " |

Note: Departmental Administrators should consult with the YSM Office of Grants and Contracts Administration for rates negotiated with non federal sponsors of fellowships and training grants (particularly if the sponsor is a for-profit entity).

| | | | | |
|--|--|---------------------------------|--|------------------|
| All Other Funding | | | | |
| Affiliated Hosp. Agreements | 442101 | 15.00% (17.65% of direct costs) | | Charge on Income |
| Expendable Gifts | 451101 | 12.00% | | " |
| YNHH Contractual Agreements | 442601 | 12.00% (18% on salaries only) | | " |
| Contractual Service Agreements (includes CME agreements) | 477601 | 15.00% (17.65% of direct costs) | | " |
| Clinical Practice: | 444101 | | | " |
| Dean's | " | 7.75% | | " |
| YMG | " | 2.92% | | " |
| PFS | " | avg 8.21% | | " |
| Other Clinical Service | 444201,446001,447001, 510002,445001 | 12.92% | | " |
| All Other Services | 00061,00072-77 | 10.00% | | " |
| Endowments | 00100-29999 | 0.00% | | " |

| | Charge on Expenses (salaries and wages) | | |
|---|---|-------------|-----------------|
| | Grants and Contracts | | All Other Funds |
| | Federal (including pass-through) | Non-Federal | |
| TIAA/CREF | 28.50% | 29.50% | 38.50% |
| Non-TIAA | 44.00% | 44.00% | 44.00% |
| Part-time | 8.00% | 8.00% | 8.00% |
| Post Doctoral Associate | 27.00% | 27.00% | 27.00% |
| Nominal Rate: Expenditure Type 712110,712150,712210,712211,712230,712250,712251 | N/A | N/A | 2.00% |
| Faculty Salary Over the \$230,000 pension cap:Exp Type 712220 | N/A | N/A | 16.00% |