

**2006/2007 Fixed Overhead Rates**

*Revised 6/8/07*

**MAIN CAMPUS RATES:**

Type	From	To	Rate	Base	Applicable To	Location
Fixed	07/01/06	6/30/07	39.8%	(a)	Organized Research (1)(2)	On Campus
Fixed	07/01/06	6/30/07	12.7%	(a)	Organized Research (1)(2)	Off Campus
Fixed	07/01/06	6/30/07	43.0%	(a)	Other Sponsored Activities (1)(2)	On Campus
Fixed	07/01/06	6/30/07	9.8%	(a)	Other Sponsored Activities (1)(2)	Off Campus

**ENERGETIC MATERIALS RESEARCH TESTING CENTER (EMRTC):**

Type	From	To	Rate	Base	Applicable To	Location
Fixed	07/01/06	6/30/07	34.4%	(b)	Organized Research (1)	On Campus
Fixed	07/01/06	6/30/07	8.3%	(b)	Organized Research (1)	Off Campus
Fixed	07/01/06	6/30/07	12.2%	(b)	Other Sponsored Activities (1)	On Campus
Fixed	07/01/06	6/30/07	11.5%	(b)	Other Sponsored Activities (1)	Off Campus

**INSTITUTE FOR ENGINEERING AND RESEARCH APPLICATIONS (IERA): USE EMRTC ORGANIZED RESEARCH AND OTHER SPONSORED ACTIVITES OFF CAMPUS RATES FOR FY 2007.**

**EMRTC FACILITY SUPPORT RATE:**

Fixed      07/01/06      6/30/07      28.2%      (a)      Organized Research and Other On Campus Sponsored Activities

**IERA BUILDING LEASE RATE:**

Fixed      07/01/06      6/30/07      13.21%      (a)      Organized Research and Other On Campus Sponsored Activities

**DISTRIBUTION BASES**

The following bases are applicable to the above cited rates:

(a) Modified Total Direct Cost (MTDC), as defined in OMB Circular A-21, consists of all salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants and subcontracts up to the first \$25,000 each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment, 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 shall be excluded.

(b) EMRTC Facility Support costs and Modified Total Direct Cost (MTDC), as defined in OMB Circular A-21, consists of all salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants and subcontracts up to the first \$25,000 each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment, 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 shall be excluded.

#### APPLICABLE TO

(1) **Capped** - Applies to DOD contracts awarded before November 30, 1993, all non-DOD Instruments, and all DOD Grants.

(2) **Uncapped** - Applies to only DOD contracts awarded on or after November 30, 1993 in accordance with and under the authority of DFARS 231.303(1). See Section II, Part G.2 hereof.