

**UW-EXTENSION  
APPLICABLE INDIRECT COST RATES  
(UPDATED NOVEMBER 20, 2007)**

SOURCE OF FUNDS	INDIRECT COST RATE					
	32% MTDC	26% MTDC	15% OF TDC	8% OF TDC	STIPULATED BY DONOR'S WRITTEN POLICY	NONE
<b>GIFTS (must meet all gift criteria)</b>						X
<b>FEDERAL FUNDS</b>						
A. Federal Agencies:						
(on-campus)(unless regulatory restriction)	X					
(off-campus)		X				
B. Federal Pass Through (All sources except State of WI, and other WI governmental units):						
(on-campus)	X					
(off-campus)		X				
Exception, entity with established lower rate that differs from full rate.					X	
C. Federal Pass Through Funds from Wisconsin State Agencies, Counties, Municipalities, or Local Govt. Units:						
1. (All agencies except DHSS, DPI and WTCS)			X			
2. (DHSS, Div of Health & DHSS, Div of Community Svc)			X			
3. (DPI, WTCS and all other divisions of DHSS)				X		
<b>NON-FEDERAL FUNDS</b>						
A. Non-Profit Entities:						
1. Wisconsin Government Units:						
Funded with GPR Funds						X
Partnership agreements with Cooperative Extension & WI Counties, & WHA-TV/Radio and ECB						X
Other than above **			X			
2. Sanctioned Support Entities (i.e. Friends of WHA-TV)						X
3. Other Non-Profit Agencies:						
(on-campus)	X					
(off-campus)		X				
Exception, entity with established lower rate that differs from full rate. TDC					X	
B. For Profit Entities:						
(on-campus)	X					
(off-campus)		X				

**MTDC:** The Modified Total Direct Cost base is defined as total direct cost excluding capital equipment expenditures, tuition remission, that portion of each subaward **IN EXCESS OF \$25,000**, charges for rental costs, scholarships and fellowships. **TDC:** Total Direct Costs is defined as all direct costs. **OFF-CAMPUS Definition:** When project personnel who are performing project activities do not have access to the facilities at UW-Extension, the project is considered off-campus. The off-campus rate will apply when, a. more than 50% of federally supported personnel cost are incurred off-campus during the budget period, **and** b. more than 50% of the scope of project activities are performed at facilities that are off-campus, **and/or** c. rent is charged directly to a project where the activities are performed in non-owned institutional facilities. If more than 50% of the project is performed off-campus, the off-campus rate will apply to the entire project. Grants or contracts normally will not be subject to more than one indirect cost rate. **Note: the indirect cost rate for cost share can not exceed the maximum indirect cost rate of a federal award, and must be the rate designated in the budget of any non-federal award (i.e. Federal award at off-campus rate, the cost share indirect cost rate applied to any salary and fringe benefits would be our off-campus rate)**

**EXCEPTIONS TO ANY OF THE ABOVE WILL REQUIRE THE APPROVAL OF THE CHANCELLOR OR HIS/HER DESIGNEE.**

\*\* 15% TDC will be requested with the following clarifying statement attached to the budget.

If funded from state GPR funds or Nonfederal funds that do not provide indirect costs, indirect costs should be excluded from the award.