

**University of Illinois at Urbana-Champaign
FY22 Final Facilities/Administrative (F&A) Rates**

FACILITIES AND ADMINISTRATIVE (F&A) RATES	
	FY22
On-Campus:	
Sponsored Research	58.6
Sponsored Instruction	44.9
Other Sponsored Activities	31.7
Off-Campus:	
Sponsored Research	25.9
Sponsored Instruction	26.0
Other Sponsored Activities	21.7

The base for the F&A rates is Modified Total Direct Costs (MTDC). For a list of items included and excluded to derive MTDC refer to the Facilities and Administrative Cost Rate section below.

Institutional Policy: [CAM RP-03: Charging of Facilities and Administrative Costs to Sponsored Projects](#)

Rate Explanation and FAQ's: [Facilities & Administrative \(F&A\) Rates](#) and [FAQs](#)

FACILITIES AND ADMINISTRATIVE COST RATES

Facilities and Administrative (F&A) Cost Rates are established by calculation of the indirect costs of sponsored projects, followed by negotiation with the Federal Government. This document presents the University of Illinois at Urbana-Champaign finalized F&A rates for FY22.

There are separate rates for Sponsored Research, Sponsored Instruction, and Other Sponsored Activities, and for each of these Activity Types, there are different rates for the Location of the project (on-campus or off-campus). A single Activity Type and a single Location, categorized by the predominance of activities, is determined at the time a request for funding (i.e. proposal) is submitted. The applicable F&A Rate applies for the life of the funding segment.

- If a request for supplemental funds does not extend the funding segment ("Supplement"), then the originally submitted rate shall apply.
- If a request for supplemental funds extends the funding segment ("Continuation"), then the current rate for the original Activity and Location shall apply.

Modified Total Direct Cost (MTDC) is the basis for these federally negotiated rates. MTDC is defined in Uniform Guidance at [2 CFR §200.68](#).

MTDC *includes*:

- salaries and wages
- fringe benefits
- materials and supplies
- travel
- services
- The first \$25,000 of those subawards (subgrants or subcontracts) where a portion of the scope of work is subcontracted to a party external to the University (account codes 156000-156149). Note: A subaward for an amount greater than \$25,000 would be assessed F&A on the first \$25,000 only over the lifetime of the award.

MTDC *excludes*:

- Subaward expenditures in excess of \$25,000 in 156000-156149 as well as all expenditures coded 156150-156200.
- Graduate Assistant Tuition Remission coded 198140 and 198150
- Fellowships, Scholarships, and Traineeships (allowable only on sponsored training agreements) coded 181XXX.
- Rentals and Leases. The cost of renting or leasing any property or equipment is to be budgeted in proposals and charged to account codes as follows:
143XXX--Equipment Rentals
157XXX and 158XXX--Operating Leases
169XXX--Capital Leases
- Equipment (including lease purchased and fabricated equipment) costing \$5,000 or more.
- Any other expenditure recorded in an expense account code 163XXX-199999.
- Participant Support Costs (Stipends, subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.)

University elected F&A waiver when charging grants:

- The University has elected to waive F&A costs for Cloud Services coded 155211 and Illinois Campus Cluster Program (ICCP) coded 155210. The decision to not charge F&A on these services provides flexibility for our investigators to choose the best technical solution to support their research compute and storage needs. For the campus, the decision promotes cost efficiencies through a reduction in the use of space and consumption of utilities when an investigator elects to use an externally contracted cloud provider. This is not a formal MTDC exclusion as permitted by Uniform Guidance, but a discretionary decision. As a result, this waiver does not apply to other institution's, specifically UIC and UIS. Since this is not a formal MTDC exclusion as indicated in Uniform Guidance, this exclusion will not be utilized when preparing the F&A Rate Proposal submission for the Federal government. These costs will remain in the base of the F&A rate calculations.

University of Illinois at Urbana-Champaign FY22 Final Tuition Remission Rate

Tuition Remission Rate (FY22)	
Graduate Assistant Tuition Remission Rate	64.0%

The base for the Tuition Remission Rate is salaries and wages of graduate assistant(s) with tuition waivers.

Rate Explanation and FAQ's: [Tuition Remission Rates](#) and [FAQs](#)

Sample Tuition Remission Rate Budget Justification:

Tuition Remission Rate: 64.0% of salaries and wages of graduate assistant(s) for the predetermined period of 07/01/2021 – 06/30/2022, per the Tuition Remission letter of approval from the Office of Naval Research.

FY22 TUITION REMISSION RATES

The Tuition Remission Rate of 64% has been established by approval of the Federal Government. Graduate assistant tuition remission is a direct cost that is excluded from F&A assessment. The way this cost is represented on proposal budgets varies according to sponsor budget formats.

Where possible, tuition should be shown as an identified line item called "tuition remission", or otherwise included as an item under "other direct costs." In either case, F&A is not assessed on this amount, and tuition is not to be included in fringe benefits.

Tuition remission should always be included in proposal budgets unless (a) it is known with certainty that the graduate assistant(s) who would be hired for the project would not be eligible for an assistantship tuition waiver (see [The Graduate College Handbook, Section D](#)), or (b) the sponsor's policy or program guidelines specifically disallow tuition remission.

QUESTIONS

Questions related to rate applications in proposals should be directed to Brian Rogers, Senior Associate Director Proposals/Sponsored Programs Admin, at 300-9997, bprogers@illinois.edu, or SPA generally, at 333-2187, spa@illinois.edu.

Questions related to rate applications to project financial funds should be directed to Linda Gregory, Director Post Award/Sponsored Programs Admin at 333-4881 or SPA generally, at 333-2187, spa@illinois.edu.

Questions related to the calculation of F&A rates or costing issues should be directed to Shelly Benson, Senior Director, System Government Costing at 333-4882, slbenson@uillinois.edu.