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

<table>
<thead>
<tr>
<th>SOURCE OF FUNDS</th>
<th>INDIRECT COST RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>32% MTDC</td>
</tr>
<tr>
<td>GIFTS (must meet all gift criteria)</td>
<td></td>
</tr>
</tbody>
</table>

**FEDERAL FUNDS**

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

**NON-FEDERAL FUNDS**

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

### Definitions

**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.