

**Yale University School of Medicine**  
**Indirect Cost Rates, Fringe Benefit Rates, and Recovery Mechanisms**  
**For Fiscal Year Ending June 30, 2010**

Funding Type	Source Group or Object Code	Rate	applicable to	Recovery Mechanism
<b>Sponsored Research (Federal and Non-Federal)</b>				
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

<b>Sponsored Training - Federal Only (see note below)</b>				
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).

<b>All Other Funding</b>				
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	"	7.99%		"
Other Clinical Service	444201,446001,447001, 510002,445001	12.92%		"
All Other Services	00061,00072-77	10.00%		"
Endowments	00100-29999	0.00%		"

Fringe Benefits	Charge on Expenses (salaries and wages)		
	Grants and Contracts		All Other Funds
	Federal (including pass-through)	Non-Federal	
Exempt-Salaried (S)	31.50%	32.50%	38.50%
Non-Exempt -Hourly (H)	48.00%	49.00%	49.00%
Part-time	8.50%	8.50%	8.50%
Nominal Rate: Expenditure Type 712110,712150,712210,712211,712230	N/A	N/A	2.00%
Faculty Salary Over the \$245,000 pension cap:Exp Type 712220	N/A	N/A	2.00%

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