**Funding Type** | Rate applicable to | Recovery Mechanism
--- | --- | ---
Sponsored Research (Federal and Non-Federal) |  |
On Campus (Federal & For Profit Sponsors) | 67.50% organized research | Charge on Expenses
On Campus 1 | 69.90% Res DOD contract | *
Off Campus 1 | 26.00% organized research | *
CMHC 1 | 47.00% organized research | *
VA 1 | 30.00% organized research | *
Other Federally Sponsored Activities - On Campus 4 | 43.00% Other sponsored activity | *
Other Federally Sponsored Activities - Off Campus 4 | 26.00% Other sponsored activity | *
University Service Providers 4 | external sales contracts | Charge on Earned Billable revenue
Non-profit, Foundation and Association 4 | varies organized research | Charge on Expenses
Private Awards of $10,000 or less from sources with no stated overhead rate 8 | 10.00% | *
Private Awards between $10,001 and $25,000 from sources with no stated overhead rate 8 | 25.00% | *
Start Up Companies (consult OSP for qualifications) 43.00% Other sponsored activity | *
Industry Clinical Trials | 23.00% | Charge on Earned Billable revenue

1 Includes owned and leased space near campus.
2 This rate is not subject to the 26% cap in the full federal on campus overhead rate of 67.5%.
3 Work performed on premises not owned by the University at locations sufficiently far from campus to prohibit normal use of University facilities and services.
4 For Yale employees working at CMHC on grants/contracts awarded to Yale.
5 For Yale employees working at the VA.
6 Please contact ysmcontroller@yale.edu for the applicable USP sales rates.
7 These awards are typically accepted at the sponsor’s published rate if less than the federal rate. Contact OSP for details.
8 Contact OSP for details.

Sponsored Training – Federal Only (see note below)

- Fellowships 8.00%
- Training Grants 8.00% Charge on Expenses

Note: Departmental Administrators should consult with the 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).

All Other Funding

Clinical Education Service Agreements (non YNHH) 1 | 10.00% | Charge on Earned Billable revenue
YM Administrative Assessment | 5.00% | *
Research Service Agreements | 15.00% | *
Spendable Gifts (non research/non-profit sponsor) | 12.00% | Charge on revenue received
Spendable Gifts (research - for profit/corporate/industry-sponsored) 4 | varies | *
Constructive Receipt | 12.00% | *
Clinical Practice: 8.8% 8.8% 8.8% 9.4%
Dean’s | 7.5% | *
YM PSA Assessment | 4.25% | *
YM Administrative Assessment | 5.00% | *
YM PFS Assessment w/Billing and Coding | 8.46% | *
YM PFS Assessment - Self Pay | 4.23% | *
YM PSA Assessment | 7.50% | *
Other Revenues
YNHH Reimbursements | 10.00% | Charge on revenue received
YNHH Gift Transfers | 12.00% | *
Other Fee / Service Income | 10.00% | Charge on Earned Billable revenue

1 YNHH Affiliated Entity Income is assessed at 11.7% (9.42% Dean, 2.28% YM). Beginning in FY22, this invoicing is managed by YMA and only the net payment will be credited to departments. Departments should add the assessments when negotiating contract rates for these services.
2 Principal Investigators and business offices are urged to seek assistance from the Office of Sponsored Programs, the Development Office of Corporate and Foundation Relations, or the Office of the Deputy Dean, YSM Finance & Administration as early as possible when discussing the terms of grants, contracts or gifts from private industry and foundations. A higher assessment rate may apply.

Fringe Benefits/YSM Assessments on Salaries

**Total Fringe/YSM Assessments**

<table>
<thead>
<tr>
<th>Fund &amp; Non Fund G&amp;Cs (Funds 02, 28)</th>
<th>Industry Clinical Trials (Fund 29)</th>
<th>All Other - YSM</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.8%</td>
<td>28.8%</td>
<td>N/A 42.3%</td>
</tr>
<tr>
<td>28.8%</td>
<td>28.8%</td>
<td>N/A 41.8%</td>
</tr>
<tr>
<td>28.8%</td>
<td>28.8%</td>
<td>37.4% 41.8%</td>
</tr>
<tr>
<td>N/A</td>
<td>2.0%</td>
<td>2.0% 2.0%</td>
</tr>
<tr>
<td>N/A</td>
<td>2.0%</td>
<td>N/A 2.5%</td>
</tr>
<tr>
<td>N/A</td>
<td>2.0%</td>
<td>2.0% 2.0%</td>
</tr>
<tr>
<td>8.8%</td>
<td>8.8%</td>
<td>8.8% 9.4%</td>
</tr>
<tr>
<td>8.8%</td>
<td>8.8%</td>
<td>8.8% 21.0%</td>
</tr>
<tr>
<td>8.8%</td>
<td>8.8%</td>
<td>17.4% 21.0%</td>
</tr>
</tbody>
</table>

1 Charged to fringe/assessment ledger accounts as detailed below.
2 Child Rearing assessment is only charged on the portion of salary on the patient care mission (determined by the COA Program/PG segment) in Clinical Departments/HSCC3040.

Financial Costs, Fringe Benefits and Recovery Mechanisms for Fiscal Year Ending June 30, 2022

Fringe Benefits/YSM Assessments on Salaries

- Faculty (incl PDA’s) - Patient Care Mission 7
- Faculty (incl PDA’s) - All Other Missions
- M&P All Other Missions
- Nominal rate on (non appropriate components)
- Salary over the IRS Pension cap of $290K - Fac Salary on Patient Care Mission 1,3
- Salary over the IRS Pension cap of $290K - All Other Missions 7
- Hourly
- Casual/Temp; Post Doc Fellows (on Ledger Code 72005)
- Part Time
  - Faculty (incl PDA’s) - Patient Care Mission 7
  - All other part-time

**Fringe Benefits/YSM Assessments on Salaries**

- Federal & Non Federal G&Cs (Funds 02, 28)
- Industry Clinical Trials (Fund 29)
- All Other - YSM

1 Charged to fringe/assessment ledger accounts as detailed below.
2 Child Rearing assessment is only charged on the portion of salary on the patient care mission (determined by the COA Program/PG segment) in Clinical Departments/HSCC3040.
3 Appropriate payroll working/costing treatment needs to be added for IPA/IPA and VA Contracts on YD377 and salary over the IRS pension cap.
4 Fund 29 is assessed at the federal rate plus the YSM assessment on faculty, M&Ps and part-time salaries.
Fringe/YSM Assessments Breakdown by Assessment Type

<table>
<thead>
<tr>
<th>Assessment Type</th>
<th>University Fringe Rates (LA91001)</th>
<th>YSM Supplemental Assessments - only charged to &quot;All Other Funds&quot; salaries (exception noted below)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fed &amp; Non Fed (G&amp;C) (Funds 02, 28 &amp; 29 and YD377)</td>
<td>Federal &amp; Non-Federal (Fed &amp; Non Fed)</td>
</tr>
<tr>
<td></td>
<td>All other Funds</td>
<td>YSM Supplemental Fringe Assessment (LA91047)</td>
</tr>
<tr>
<td><strong>Salary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty (incl PDA’s) - Patient Care Mission¹</td>
<td>28.8%</td>
<td>30.2%</td>
</tr>
<tr>
<td>Faculty (incl PDA’s) - All Other Missions</td>
<td>28.8%</td>
<td>30.2%</td>
</tr>
<tr>
<td>M&amp;P All Other Missions</td>
<td>28.8%</td>
<td>30.2%</td>
</tr>
<tr>
<td>Nominal rate (on appropriate components)</td>
<td>N/A</td>
<td>2.0%</td>
</tr>
<tr>
<td>Salary over the IRS Pension cap of $290K - Fac Salary on Patient Care Mission²</td>
<td>N/A</td>
<td>2.0%</td>
</tr>
<tr>
<td>Salary over the IRS Pension cap of $290K - All Other Missions²</td>
<td>N/A</td>
<td>2.0%</td>
</tr>
<tr>
<td><strong>Hourly</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Casual/Temp; Post Doc Fellows (on Ledger Code 72005)</td>
<td>74.7%</td>
<td>74.8%</td>
</tr>
<tr>
<td>Faculty (incl PDA’s) - Patient Care Mission¹</td>
<td>8.8%</td>
<td>9.4%</td>
</tr>
<tr>
<td>All other part-time</td>
<td>8.8%</td>
<td>9.4%</td>
</tr>
</tbody>
</table>

¹Child Rearing assessment is only charged on the portion of salary on the patient care mission (determined by the COA Program/PG segment) in Clinical Departments/HSCC3040.
²Appropriate payroll working/costing treatment needs to be added for IPA/IPA and VA Contracts on YD377 and salary over the IRS pension cap; FD29 is also charged the YSM Supplemental Fringe Assessment.

**ITS/Telecomm Bundles**

<table>
<thead>
<tr>
<th>ITS/Telecomm Bundles</th>
<th>Annual Rate</th>
<th>Quarterly Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS FTE Bundle (LA90000)¹</td>
<td>$497.28</td>
<td>$124.32</td>
</tr>
<tr>
<td>Telecom Infrastructure Bundle (LA90001)²</td>
<td>$456.36</td>
<td>$114.09</td>
</tr>
<tr>
<td>YSM Supplemental Telecomm (LA91019)²</td>
<td>$377.77</td>
<td>$94.44</td>
</tr>
</tbody>
</table>

¹Charged quarterly; ITS rate schedule - [https://yale.service-now.com/#/id=rates_charges](https://yale.service-now.com/#/id=rates_charges)
²Charged quarterly; Calculated at 82.78% of charges on LA90001

FY22 Indirect Cost Rates, Fringe Benefits and Recovery Mechanisms rev. 20210708.xlsx