<table>
<thead>
<tr>
<th>Funding Type</th>
<th>Rate applicable to</th>
<th>Recovery Mechanism</th>
</tr>
</thead>
</table>

**University F&A Rates for Sponsored Awards (Federal and Non-Federals)**

- **On Campus (Federal)**
  - 67.50% - organized research
  - 43.00% - other sponsored activity
- **Off Campus**
  - 50.00% - organized research
  - 30.00% - sponsored activity
- **West Haven VA Medical Center (WH-VMC)**
  - 50.00% - organized research
  - 30.00% - sponsored activity
- **Other Federally Sponsored Activities - On Campus**
  - 43.00% - other sponsored activity
- **Other Federally Sponsored Activities - Off Campus**
  - 50.00% - sponsored activity
- **On Campus (Federal)**
  - 69.00% - instruction
  - 26.00% - instruction
- **Off Campus**
  - 50.00% - instruction
  - 26.00% - instruction
- **Federally Sponsored Training Awards/Fellowships/Conference Awards**
  - 43.00% - other sponsored activity
- **State of Connecticut**
  - at least 15%
- **Corporate Funded Contracts (excl. Clinical Trials)**
  - 69.00% - organized research
- **Corporate Funded Contracts under $10,000 annual direct costs**
  - at least 10%
- **Corporate Funded Contracts between $10,000 and $25,000 annual direct costs**
  - at least 25%
- **Start-up Companies**
  - 25/40/60/90%
- **Industry Funded Clinical Trials**
  - 23.08%
- **Non-Profit Sponsored Awards under $500,000 annual direct costs**
  - 37.40%
- **Non-Profit Sponsored Awards equal or greater to $500,000 annual direct costs**
  - at least 15%
- **Non-Profit Sponsored Awards without a publicly published F&A Rate policy**
  - at least 15%
- **Non-U.S. Governmental Agency**
  - 69.00% - organized research
- **Awards Transferred to Yale**
  - 30.00% + 7.75%

**F&A Rates – All Other Funding**

- **Clinical Education Service Agreements (non YNHH)**
  - Dean's
  - YM Administrative
- **Research Service Agreements & University Service Provider external sales**
  - 15.00%
- **Spendable Gifts**
  - 12.00%
- **Constructive Receipt**
  - 12.00%
- **Patient Care Income:**
  - Dean's
    - 7.75%
  - YM PFS PSA
  - YM PFS Self Pay
- **Other Revenue**
  - YNHH Reimbursements
  - 10.00%
  - YM GIS Transfer
  - 12.00%
  - Other Fee / Service Income
  - 10.00%

**University Fringe Benefits & YSM Assessments on Salaries**

**Total University Fringe & YSM Assessments**

<table>
<thead>
<tr>
<th>Fund &amp; Non-Fund G&amp;C (Fund 02, 28)</th>
<th>Industry Clinical Trials (Fund 28)</th>
<th>All Other - YSM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fund 29</td>
<td></td>
</tr>
<tr>
<td><strong>Salaried</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty (incl PDA's) - Patient Care Mission ²</td>
<td>28.8%</td>
<td>28.8%</td>
</tr>
<tr>
<td>Faculty (incl. PDA's) - All Other Missions</td>
<td>28.8%</td>
<td>28.8%</td>
</tr>
<tr>
<td>M&amp;P All Other Missions</td>
<td>28.8%</td>
<td>28.8%</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 - Fed Salary on Patient Care Mission ²,³</td>
<td>N/A</td>
<td>2.0%</td>
</tr>
<tr>
<td>Salary over the IRS Pension cap of $290K - All Other Missions</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/Part Due Fellow (on Ledger Code 72005)</td>
<td>8.8%</td>
<td>8.8%</td>
</tr>
<tr>
<td><strong>Part Time</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty (incl PDA's) - Patient Care Mission ²</td>
<td>8.8%</td>
<td>8.8%</td>
</tr>
<tr>
<td>All other part-time</td>
<td>8.8%</td>
<td>8.8%</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/JPA and VA contracts on YD377 and salary over the IRS pension cap.
³Funds 29 is assessed at the federal rate plus the YSM assessment on faculty, M&Ps and part-time salaries.

Yale University School of Medicine
Indirect Cost Rates (F&A), Fringe Benefits and Recovery Mechanisms
For Fiscal Year Ending June 30, 2022

FY22 Indirect Cost Rates (F&A), Fringe Benefits and Recovery Mechanisms rev. 20220603.xlsx
## University Fringe & YSM Assessments Breakdown by Type

<table>
<thead>
<tr>
<th>Category</th>
<th>Total Fringe + Supplemental Assessments</th>
<th>University Fringe Rates (LA91001)</th>
<th>YSM Supplemental Assessment - only charged to “All Other Funds” salaries (exception noted below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed &amp; Non Fed G&amp;G (Funds 02, 28 &amp; 29 and YD777)*</td>
<td>All other funds</td>
<td>42.3%</td>
<td>21.5%</td>
</tr>
<tr>
<td>Fed &amp; Non Fed G&amp;G (Funds 02, 28 &amp; 29 and YD777)*</td>
<td>All other funds</td>
<td>41.8%</td>
<td>21.0%</td>
</tr>
</tbody>
</table>

### Salaried Faculty (incl. PDA’s) - Patient Care Mission

- **Faculty (incl. PDA’s) - Patient Care Mission**: 28.8% 30.2% 8.6% 3.0% 0.5% 42.3%
- **Faculty (incl. PDA’s) - All Other Missions**: 28.8% 30.2% 8.6% 3.0% 0.0% 41.8%
- **M&P All Other Missions**: 28.8% 30.2% 8.6% 3.0% 0.0% 41.8%
- **Nominal rate (on appropriate components)**: N/A 2.0% 0.0% 0.0% 0.0% 2.0%
- **Salary over the IRS Pension cap of $290K - F&F salary on Patient Care Mission**: N/A 2.0% 0.0% 0.0% 0.5% 2.5%
- **Salary over the IRS Pension cap of $290K - All Other Missions**: N/A 2.0% 0.0% 0.0% 0.0% 2.0%

### Hourly

- **Faculty (incl. PDA’s) - Patient Care Mission**: 74.7% 74.8% 0.0% 0.0% 0.5% 74.8%
- **All other part-time**: N/A 2.0% 0.0% 0.0% 0.0% 2.0%

### Part Time

- **Facility (incl. PDA’s) - Patient Care Mission**: 8.8% 9.4% 8.6% 3.0% 0.5% 21.5%
- **All other part-time**: 8.8% 9.4% 8.6% 3.0% 0.0% 21.0%

## ITS/Telecomm Bundles

<table>
<thead>
<tr>
<th>Bundle Type</th>
<th>Annual Rate</th>
<th>Quarterly Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITS FTE Bundle (LA90000)*</td>
<td>$497.28</td>
<td>$124.32</td>
</tr>
<tr>
<td>Telecomm Infrastructure Bundle (LA90001)*</td>
<td>$456.36</td>
<td>$114.09</td>
</tr>
<tr>
<td>YSM Supplemental Telecomm (LA90101)*</td>
<td>$377.77</td>
<td>$94.44</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 YD777 and salary over the IRS pension cap. FD29 is also charged the YSM Supplemental Fringe Assessment.
3Charged monthly; ITS rate schedules - [https://yale.service-now.com/it?id=rate_charges](https://yale.service-now.com/it?id=rate_charges)
4Charged quarterly; Calculated at 82.78% of charges on LA90001