

Early Career Faculty Forum
October 16, 2019 4-5 PM
Handout

Preaward and Submission Assistance Contact Information:

<https://sponsoredprograms.mst.edu/contact-us/>

Budget Building Templates: <https://sponsoredprograms.mst.edu/resources/forms/>

Glossary of Terms (commonly used by OSP staff):

<https://sponsoredprograms.mst.edu/resources/policies/glossary/>

OSP—FAQs: <https://sponsoredprograms.mst.edu/resources/faq/>

OSP—Policies and Procedures: <https://sponsoredprograms.mst.edu/resources/policies/>

Fringe Benefit Rate is negotiated with the Department of Health and Human Services (DHHS). The DHHS rate for fringe benefits consists of two parts: Negotiated Fringe Rate (see page 3 of the DHHS rate agreement) plus FICA (a federally mandated, non-negotiable Social Security tax 6.2% and Medicare Tax 1.45% on payroll). The current rate agreement is posted on the OSP website at

https://sponsoredprograms.mst.edu/media/research/sponsoredprograms/documents/forms/Federal_Fringe_Rate.pdf. Currently, S&T's negotiated fringe benefit rate is 26% + 7.65% (FICA) = 33.65%. The fringe benefit rate is applied to all benefit eligible employee salaries on the sponsored project budget. The fringe benefit rate includes the following costs: Disability Insurance, Dental Insurance, Worker's Compensation, Retirement, Life Insurance, tuition Remission, Unemployment Insurance, Wellness Program, and Health Insurance. The agreement is dated May 20, 2019.

Facilities and Administrative Costs (aka Overhead or Indirect Costs) is negotiated with the Department of Health and Human Services (DHHS). The rate agreement has multiple components—see page 1 at

https://sponsoredprograms.mst.edu/media/research/sponsoredprograms/documents/forms/Federal_Fringe_Rate.pdf. However, the sponsored activities of S&T is primarily research and predominantly performed on the S&T campus at 55% overhead on the Modified Total Direct Costs (does not include Equipment, Participant Support, Tuition, and Subawards over \$25K). The budget templates are designed to assist you with building a budget that assesses the correct amount of overhead for a project. In addition to the standard on-campus research rate, the agreement provides for:

- *Instruction* – currently 45% (where the work does not include a research component or teaching how to perform research);
- *Other Sponsored Activities*—currently 33% (this is used on a very limited basis and only when the project does not contain a research or instruction component).
- *Off-Campus*—currently 26% (for awards over \$100K in MDTC--80% or more of the MTDC must be determined to be Off-Campus costs. For awards less than \$100K in

MTDC—50% or more of the MTDC must be determined to be Off-Campus costs). It is important to note that travel arrangements and reimbursements are processed on-campus and therefore considered an on-campus activity, as is payroll.

University of Missouri overhead policy is available at

https://www.umsystem.edu/ums/policies/finance/facilities_and_administrative_costs

Signature Authority—Proposal Submission: the Chancellor designates Dr. Costas Tsatsoulis, Vice Chancellor of Research, as the Authorized Organizational Representative of the Campus and Craig David, Acting Associate Vice Chancellor for Research as his alternate signer. All proposed sponsored activities must be approved and submitted by the Office of Sponsored Programs (OSP). The PI will work with their designated pre-award person to get all the paperwork and approvals prepared and submitted in a timely manner. PIs and Co-PIs are not authorized to sign any documents committing the university/university resources for any purpose.