F&A Rate Decision Tool
http://dsp.research.uiowa.edu/facilities-administrative-fa-costs

This tool is to assist departments with understanding the appropriate rate to apply to research agreements. DSP recognizes that special circumstances sometimes occur and will work with you to apply the correct rate for your situation. If you have questions or if you are facing a new situation, please contact us at 335-2123 or dsp@uiowa.edu BEFORE submitting a budget to a sponsor.

* The Prime Sponsor is where the funding originates, regardless of any intermediate sponsors. The nature of the Prime Sponsor’s funding opportunity dictates how we categorize funding types.

** Published F&A rate: This refers to a website or other formal publication by Sponsor indicating the maximum F&A they will pay. Documentation does not include email from Sponsor. Does not apply to for-profit Sponsors.

Not all projects sponsored by pharmaceutical companies qualify as clinical trials. Organized Research rates apply in most situations.

State of Iowa: When funding flows from the prime sponsor through the State of Iowa and eligibility guidelines allow UI to apply directly, the University’s rate applicable to the prime sponsor’s funding opportunity will apply. Some exceptions apply where an 8% F&A rate is allowed if certain conditions are met.

- **Basic or Applied Research**: 52.5% for awards starting 07/01/2016

- **Instruction**: 45%

- **Corporate and Industry Sponsored Clinical Trials**: Corporate and industry sponsored clinical trials are studies funded by a corporation and which involve evaluation of a technology or product, including Phase I-IV human studies. UI’s F&A rate for all industry-sponsored clinical trials is 26% of total direct costs (TDC). If the industry sponsor insists on paying a lower F&A rate (for example, 20%), 26% will still be assessed on the funds. The investigator must decide whether the research can be performed for the amount that is available for direct costs.

Please Note: not all projects funded by pharmaceutical companies qualify as Corporate and Industry Sponsored Clinical Trials. Does not include Clinical Trials with the Federal Government as Prime Sponsor, or a collaboration between the Federal Govt and a for profit company.

- **Corporate Funded Clinical Trials**: 26%

- **Off-Campus**: A project, or part of a project, is considered to be performed off-campus if more than 50% of the personnel effort takes place off campus and that off campus portion is more than 90 consecutive days. (This is not common)

- **Other Sponsored Activities**: include externally funded projects which involve the performance of work or activities that are not considered Organized Research or Instruction; includes Fee For Service work, Support for conferences or seminars, Community Service Programs, Consulting, etc. (This is not common; CANNOT include projects involving Human or Animal Subjects)

- **Miscellaneous**: 28.5%

Revised May 2016