

Policy on Research Agreements and the Recovery of Indirect Costs of Research

APPENDIX A

January 25, 2007

Indirect Cost Rates on Research Contracts

Standard Rate

Not less than 40% of total direct costs

Government of Canada

- (a) Government Departments and Agencies
 - 65% of on-campus salaries, wages and benefits
 - 30% of off-campus salaries, wages and benefits
 - 2% of travel and living expenses
- (b) Canadian International Development Agency (CIDA)
 - 12% of total direct costs
- (c) International Development Research Centre (IDRC)
 - 13% of total direct costs

Government of Ontario

- (a) Government Departments and Agencies
 - 40% of total direct costs
- (b) Ontario Centres of Excellence (OCE)
 - 35% of total direct costs

U.S. Federal Government

44.3% of total direct costs, excluding capital expenditures and subcontract amounts in excess of \$25,000 each

Indirect Cost Rates on Research Grants

Standard Rate

The goal of the University is to recover not less than 40% of total direct costs

The rate currently in effect is 20% of total direct costs, subject to periodic review and adjustment

Canadian Federal Granting Councils (CIHR, NSERC, SSHRC)

Federal indirect costs, notionally set at 40%, are administered through a separate program with Industry Canada

National Institutes of Health (NIH)

8% of total direct costs

Other U.S. Federal Government

44.3% of total direct costs, excluding capital expenditures and subcontract amounts in excess of \$25,000 each

Foundations (where applicable)

10% of total direct costs

Application of Section 5.3

Section 5.3 of the *Policy on Research Agreements and the Recovery of Indirect Costs of Research* does not apply to Indirect Costs recovered under the following programs:

Canadian Federal Granting Councils (CIHR, NSERC, SSHRC)

Canada Research Chairs

Ontario Research Performance Fund