UNH Sponsored Programs Fringe Benefits and
Facilities Administrative (Indirect) Cost Rates
Updated 6/5/09

UNH Sponsored Programs Fringe Benefits Rates (Applicable to all USNH campuses since 7/1/93)

FICA		**FULL RATE**		**POST DOCTORAL** (New as of 7/1/01)	
1/1/78 -12/31/78	6.05%	7/1/77 - 6/30/78	14.8%	N/A	N/A
1/1/79 - 6/30/81	6.13%	7/1/78 - 6/30/81 (a)	18.7%	N/A	N/A
7/1/81 - 12/31/81	6.65%	7/1/81 - 6/30/82 (a)	22.5%	N/A	N/A
1/1/82 - 6/30/83	6.70%	7/1/82 - 6/30/83	23.5%	N/A	N/A
7/1/83 - 12/31/84	7.00%	7/1/83 - 6/30/86	25.0%	N/A	N/A
1/1/85 - 6/30/86	7.05%	7/1/86 - 6/30/87	27.0%	N/A	N/A
7/1/86 - 6/30/87	7.15%	7/1/87 - 6/30/89	29.0%	N/A	N/A
7/1/87 - 12/31/89	7.51%	7/1/89 - 6/30/91	30.0%	N/A	N/A
1/1/90 - 6/30/92	7.65%	7/1/91 - 6/30/92	31.0%	N/A	N/A
7/1/92 - 6/30/98	7.70%	7/1/92 -6/30/93	33.0%	N/A	N/A
		7/1/93 - 6/30/94	33.5%	N/A	N/A
PARTIAL		7/1/94 - 6/30/95	34.0%	N/A	N/A
(Includes FICA, Workers		7/1/95 - 6/30/96	35.0%	N/A	N/A
Comp. & Unemployment)		7/1/96 - 6/30/98	36.0%	N/A	N/A
7/1/98 - 6/30/99	8.40%	7/1/98 -6/30/99	35.4%	N/A	N/A
7/1/99 - 6/30/01	8.40%	7/1/99 - 6/30/01	36.0%	N/A	N/A
7/1/01 - 6/30/02	8.40%	7/1/01 - 6/30/02	37.0%	7/1/01 - 6/30/02	23.4%
7/1/02 - 6/30/03	8.20%	7/1/02 - 6/30/03	39.5%	7/1/02 - 6/30/03	25.5%
7/1/03 - 6/30/04	8.40%	7/1/03 - 6/30/04	40.5%	7/1/03 - 6/30/04	27.7%
7/1/04 - 6/30/05	8.40%	7/1/04 - 6/30/05	40.0%	7/1/04 - 6/30/05	27.0%
7/1/05 - 6/30/06	9.10%	7/1/05 - 6/30/06	43.4%	7/1/05 - 6/30/06	25.6%
7/1/06 - 6/30/07	8.30%	7/1/06 - 6/30/07	42.3%	7/1/06 - 6/30/07	26.3%
7/1/07 - 6/30/08	8.30%	7/1/07 - 6/30/08	41.0%	7/1/07 - 6/30/08	26.2%
7/1/08 - 6/30/09	8.40%	7/1/08 - 6/30/09	40.8%	7/1/08 - 6/30/09	28.2%
7/1/09 - 6/30/10	8.40%	7/1/09 - 6/30/10	42.2%	7/1/09 - 6/30/10	31.3%
* 7/1/10 - Until Amended	8.60%	* 7/1/10 - Until Amended	42.9%	* 7/1/10 - Until Amended	27.4%

UNH Sponsored Programs Facilities and Administrative (F&A) Cost Rates (Changed from "Indirect" in 5/96 per OMB Circular A-21)

RESEARCH	**On-Site**	**Off-Site**
7/1/77 - 6/30/79	52.0%	35.0%
7/1/79 - 6/30/80	47.0%	32.0%
7/1/80 - 6/30/82	47.0%	36.0%
7/1/82 - 6/30/83	58.3%	37.0%
7/1/83 - 6/30/84	63.0%	36.7%
7/1/84 - 6/30/85	55.0%	32.3%
7/1/85 - 6/30/86	46.1%	32.4%
7/1/86 - 6/30/87	54.4%	35.1%
7/1/87 - 6/30/90	58.0%	38.7%
7/1/90 - 6/30/91	55.0%	38.7%
7/1/91 - 6/30/93 (b)	55.0%	36.9%
7/1/92 - 6/30/95 (c)	44.1%	26.0%
7/1/95 - 6/30/98 (d)	45.0%	26.0%
7/1/98 - 6/30/00 (d)	44.0%	26.0%
7/1/00 - 6/30/01	44.5%	26.0%
7/1/01 - 6/30/03	45.0%	26.0%
7/1/03 - 6/30/05	46.0%	26.0%
7/1/05 - 6/30/09	45.0%	26.0%
* 7/1/09 - Until Amended	45.0%	* 26.0%

AGRICULTURAL EXPERIMENT STATION - AES (Separate AES rates were eliminated as of 7/1/00)	
7/1/82 - 6/30/83	37.0%	21.0%
7/1/83 - 6/30/84	43.8%	26.3%
7/1/84 - 6/30/85	51.0%	27.2%
7/1/85 - 6/30/86	48.8%	27.4%
7/1/86 - 6/30/87	45.0%	25.0%
7/1/87 - 6/30/91	47.0%	27.0%
7/1/91 - 6/30/93 (b)	47.0%	27.0%
7/1/92 - 6/30/95 (c)	47.0%	26.0%
7/1/95 - 6/30/00	35.6%	9.4%

INSTRUCTION	(Prior year rates available from Manager of Sponsored Programs Accounting)	
7/1/87 - 6/30/93(b)	66.0%	22.0%
7/1/92 - 6/30/93(c)	64.9%	22.0%
7/1/93 - 6/30/95	64.9%	22.0%
7/1/95 - 6/30/00	51.6%	26.0%
7/1/00 - 6/30/05	58.5%	26.0%
7/1/05 - 6/30/09	52.3%	26.0%
* 7/1/09 - Until Amended	52.3%	* 26.0%

OTHER SPONS PROG	(Prior year rates available from Manager of Sponsored Programs Accounting)	
7/1/86 - 6/30/87	25.0%	21.0%
7/1/87 - 6/30/93(b)	27.0%	23.0%
7/1/92 - 6/30/93(c)	26.9%	23.0%
7/1/93 - 6/30/95	26.9%	23.0%
7/1/95 - 6/30/00	31.5%	26.0%
7/1/00 - 6/30/05	31.0%	26.0%
7/1/05 - 6/30/09	34.2%	26.0%
* 7/1/09 - Until Amended	34.2%	* 26.0%

a. For 7/1/78 - 6/30/82, the full rates to be charged may be the rates included in the proposals. If the rates proposed were greater than those shown above, use the above rates. If the proposed rates were lower, use the proposed rates.

b. Rates applicable to funds awarded prior to 7/1/92.

c. Rates applicable to funds awarded after 6/30/92.

d. The 44% rate is effective ONLY for new awards with project dates of 7/1/98 or later. Awards in effect prior to 7/1/98 will retain the 45% rate throughout the life (competitive segment) of the sponsored agreement. [Per OMB guidance and Kathy Cataneo e-mail 1/8/98.]

*** These rates are provisional until amended.**