



# Mass General Brigham Mass General Research Institute

## MGH FY25 Fringe Benefit and Indirect Cost Rates

To: Research Investigators and Research Administrators

From: Robert E. Kingston, PhD  
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Subject: MGH FY25 Fringe Benefit and Indirect Cost Rates

I am writing to communicate the FY25 Fringe Benefit and Indirect Cost Rates applied to MGH research funds from October 1, 2024 through September 30, 2025.

### Fringe Benefit Rates

The fringe rate for Professional staff will remain at 33% in FY25. The fringe rate for Non-professional staff will also remain at 33% in FY25.

The FY25 Fringe Benefit Rates are being applied to all MGH research funds effective October 1, 2024. For budget purposes, we recommend that grant budgets incorporate the following multi-year fringe rate assumptions.

* anticipated rates for budgeting purposes only	Fringe Rates			
	FY24	FY25	FY26	
<b>Employee Category</b>				
<i>Professional Staff</i> <i>(MDs and PhDs)</i>	33%	33%	33%*	
<i>Non-professional Staff</i> <i>(Weekly Staff, Interns, Residents, Fellows)</i>	33%	33%	34%*	
<i>Bulfinch Temporaries</i>	12%	12%	12%*	

### Indirect Cost Rates

The table below reflects the current federal rates negotiated with our cognizant agency. The current rate agreement is dated [November 13, 2024](#). These rates are applied to all MGH research

grants (and some contracts) effective October 1, 2024, and should be used in all contract, grant, and subcontract proposals submitted to extramural sponsors.

Rate Type	Indirect Cost Rates			
	FY24	FY25	FY26	
<i>Onsite Research</i> Applied on MTDC* Base	67% Fixed	65% Prov.	65% Prov.	€
<i>Offsite Research**</i> Applied on MTDC* Base	34% Fixed	34% Prov.	34% Prov.	€
<i>Industry-Sponsored Clinical Trials</i>	35% Total Direct Cost Base; Cancer Trials 35% on 7			
<i>Research Gifts and Sundry Funds</i>	20% MTDC* Base			

\*Modified Total Direct Cost (MTDC) Base: Total direct costs, excluding: equipment costs; those portions of subcontracts in excess of \$25,000; alteration and renovation costs; hospitalization and other fees related to patient care.

\*\*Off-Site Rate Definition: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

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