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Subject: BWH FY24 Fringe Benefit and Indirect Cost Rates

The FY24 Fringe Benefit Rate and Indirect Cost Rates that will be applied on BWH research funds, effective October 1, 2023 are as follows:

Fringe Benefit Rates

The Fringe Benefit Rates applied to all funds are applied to the following fringe rate categories:

** anticipated rates for budgeting purposes only*

Employee Category	FY23	FY24*	FY25 and after*
<i>Professional Staff – MDs</i>	31%	30%	30%
<i>Professional Staff – PhDs</i>	35%	35%	35%
<i>Non-professional Staff (Weekly Staff)</i>	36%	37%	37%
<i>Fellows</i>	34%	34%	34%
<i>Interns & Residents</i>	28%	28%	28%
<i>Temporary Student Employees</i>	12%	12%	12%

Indirect Cost Rates

The federal [rate agreement](#) rates (per rate agreement dated September 28th, 2020) are reflected in the table below. They will be applied to all BWH research grants (and some contracts) effective October 1, 2023 and should be used in all contract, grant and subcontract proposals submitted to extramural sponsors.

Rate Type	Indirect Cost Rates		
	FY23	FY24	FY25 and after
<i>Onsite Research</i> Applied on MTDC* Base	79% Provisional	79% Provisional	79% Provisional
<i>Offsite Research**</i> Applied on MTDC* Base	32% Provisional	32% Provisional	32% Provisional
<i>Industry-Sponsored Clinical Trials</i>	35% Total Direct Cost Base; Cancer Center Trials 35% on TDC		
<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; and animal center costs.

**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.