



**SAN JOSÉ STATE  
UNIVERSITY**

RESEARCH FOUNDATION

**Finance & Accounting**

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DATE: September 1, 2014

TO: Project Directors and Primary Account Signers

FROM: Paul Harris *PEH*  
Director of Finance and Accounting

SUBJECT: New Facilities and Administrative (F&A) Cost rates for 7/1/2014 to 6/30/2016; and new Fringe Benefit Rates for fiscal year 7/1/2014 to 6/30/2015

Effective 7/1/2014, the Research Foundation's facilities and administrative (F&A) cost rates, formerly known as indirect cost (IDC) rates have changed to the following:

**MAIN CAMPUS**

|                     |       |                    |
|---------------------|-------|--------------------|
| On-campus Research  | 44.5% | (previously 43.4%) |
| Off-campus Research | 26.0% |                    |
| On-campus Training  | 55.2% | (previously 54.2%) |
| Off-campus Training | 26.0% |                    |
| On-campus Other     | 44.6% | (previously 43.6%) |
| Off-campus Other    | 26.0% |                    |

**MOSS LANDING MARINE LAB**

|                     |       |                    |
|---------------------|-------|--------------------|
| On-campus Research  | 52.5% | (previously 51.5%) |
| Off-campus Research | 26.0% |                    |
| On-campus Training  | 42.9% | (previously 55.0%) |
| Off-campus Training | 26.0% |                    |
| On-campus Other     | 27.5% | (previously 26.5%) |
| Off-campus Other    | 26.0% |                    |

These rates will be effective through 06/30/2016, or until new rates are established. Your account analyst will be working with you to implement changes to your project, if applicable.

The following are the new Fringe Benefit rates for fiscal year 2014-15:

**FRINGE BENEFIT RATES**

|                                                                 |       |
|-----------------------------------------------------------------|-------|
| Regular Employees                                               | 44.7% |
| Hourly and Part-time Employees (and non-SJSU Student Employees) | 10.6% |
| SJSU Student Employees                                          | 2.8%  |

Thank you.