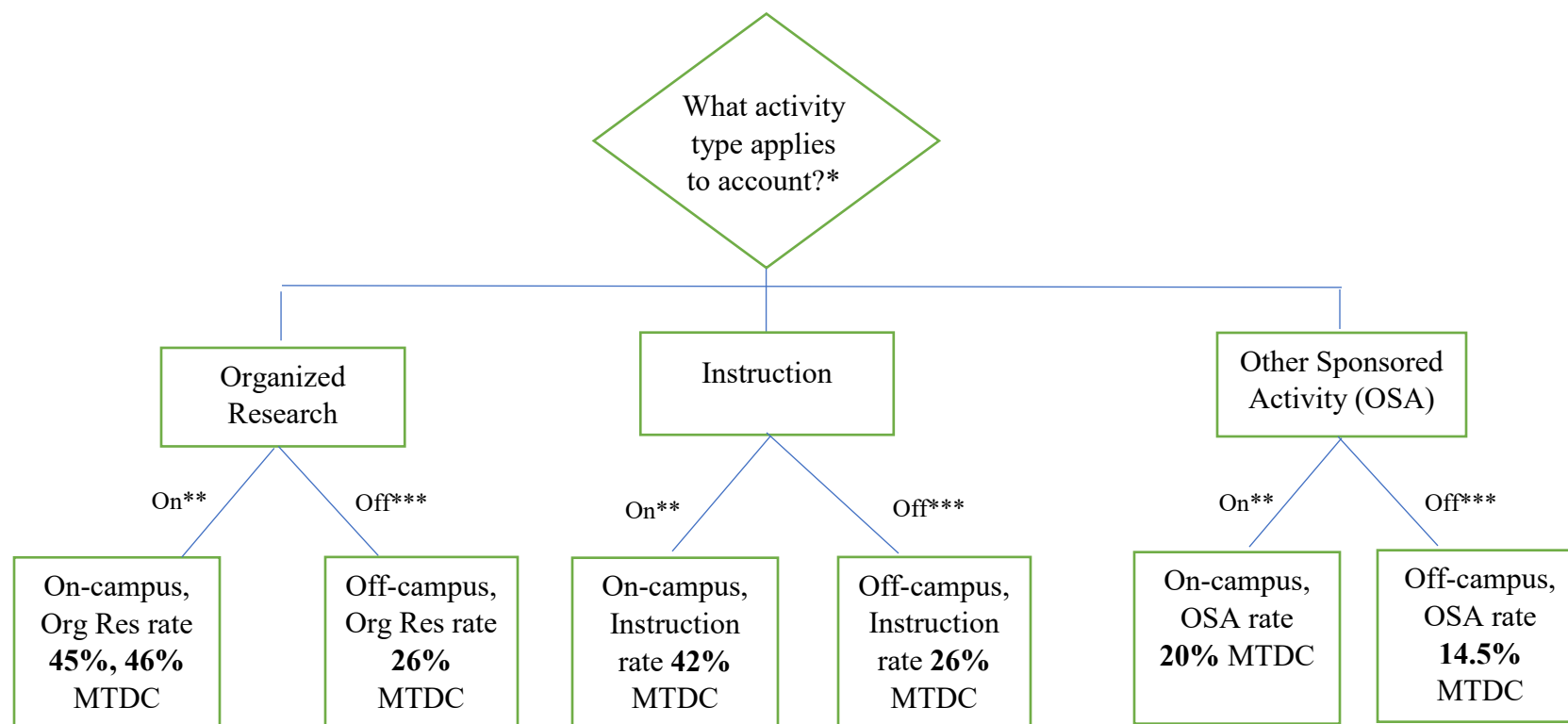


UTIA – Determining Indirect Cost (IDC) Rate for Account

(See new, combined [UTIA IDC Agreement](#))



*R11, R12, and R18 accounts each use negotiated IDC rates for Org Res, Instruction, and OSA, depending on type of work. See descriptions on page 2. Employees with 100% appointments are no longer limited in the rate they could use. For instance, a 100% Extension employee now will use the Organized Research rate, when appropriate for the project.

**On-campus rate is used if 50% or more of UT employees' time on the project will be on UT facilities. This includes planning, fieldwork, write-up, etc. at all UT property (Note: entire project is on- or off-campus)

***If off-campus rate is used, provide justification to UTIA Office of Sponsored Programs (OSP) coordinator.

Full IDC rate will be applied except when (1) sponsor has written policy limiting IDC, or (2) department head and dean's office has approved lower rate. Let your OSP coordinator know if this will be requested.

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Activity Types:

ORGANIZED RESEARCH [On-campus = 45% modified total direct cost (MTDC) until 7/1/22, then 46% MTDC; Off-campus = 26% MTDC] Research & scholarship activities include rigorous inquiry, experiment or investigation to increase the scholarly understanding of involved discipline.

Most AgResearch activity is Organized Research, so if employee's appointment is AgResearch and/or account will be R11 and activity is not Organized Research, provide explanation to OSP coordinator.

Examples include:

- External "Career Awards" to support the research efforts of the faculty
- External funding to maintain facilities or equipment and/or operation of a center or facility which will be used for research
- External support for the writing of books, when the purpose of the writing is to publish research results
- Field trials, agronomic tests, and other studies that lead to discovery of new research-based knowledge or verification of anecdotal claims
- Awards for the support of the research activities of students or postdoctoral scholars, e.g., research training grants

INSTRUCTION [On-campus = 42% MTDC; Off-campus = 26% MTDC] Teaching and training activities funded by external sponsors, including agreements to support curriculum development, as well as teaching/training activities (other than research training), whether offered for credit toward a degree or certificate, on a non-credit basis, or through regular academic departments or by separate divisions, summer school, or external division.

Examples include:

- Curriculum development projects
- Projects which involve UT students in community service activities for which the students are receiving academic credit
- General support for the writing of textbooks or reference books, video, or software to be used as instructional materials

OTHER SPONSORED ACTIVITIES [On-campus = 20% MTDC; Off-campus = 14.5% MTDC] Activities other than Organized Research or Instruction.

Examples include:

- Extension and public service activities
- Field Demonstrations or Trials that are conducted for Outreach purposes
- Development of educational curriculum supporting Extension Adult and 4-H Youth Development Programming
- Symposia, workshops, seminars and conferences that DO NOT meet guidelines for instruction, research training, or research
- Support for public events