




Last Updated October 19, 2023

## WSU - F&A RATES AND DEFINITIONS

### Sponsored projects that are administered by the University Office of Research

The following predetermined rates for facilities and administration (F&A) have been negotiated with the Department of Health and Human Services and are applicable to all sponsored projects that are administered by the University Office of Research. For projects that are administered by the WSU Division of Industry & Defense Programs, please refer to the WSU-DIDP rate sheet.

DHHS Negotiated Rates	On-Campus	Off-Campus
	19.0%	17.0%
Instruction	19.0%	17.0%



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## TIPS & TRICKS

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Tips for determining the appropriate F&A Rate in the circumstances are outlined below:

1. Consistency is the key to assigning the appropriate rate. All "like circumstances" should be treated the same.
2. The **activity** performed (research, instruction or other sponsored activity) and the **location** (on-campus vs. off-campus) determine the appropriate rate.
3. Due to the revised off-campus definition included in WSU's rate agreement dated January 30, 2023, more than one F&A rate may apply to a single award.
  - If an award includes services performed by an off-campus service center / laboratory, the appropriate rate should be applied to each respective portion of the award based on the **activity** and **location**.
  - If an award includes services performed by more than one service center / laboratory, the appropriate rate should be applied to each respective portion of the award based on the **activity** and the **location**.
  - If an award includes Organized Research work being performed by DIDP as well as the University, the appropriate rate should be applied to each respective portion of the award based on the