<table>
<thead>
<tr>
<th>Sub</th>
<th>Budget Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Personnel:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Salary

**Faculty**
- Faculty are budgeted using their 9-month salary rate plus their supplemental pay. This rate is extrapolated to a 12-month rate for calculations during the summer. Faculty salaries are set by the hiring department and available in DEFINE. Actual charges as incurred will be charged.  
  - 9-month (Acad.)  
  - Varies  
  - +add academic year supplements

**Researcher/Staff**
- Researchers/Staff are appointed using their 12-month salary rate for the calendar year. Researcher/Staff salaries are set by the hiring department and available in DEFINE. If a position is TBD, the salary can be estimated using the salary range set forth for the anticipated job code in the Job Code System: [LINK](#)  
  - 12-month  
  - Varies

**Postdoctoral Fellow**
- Postdocs are appointed using their 12-month salary rate for the calendar year. Postdoc appointments are made for a minimum of 9-months at a time and salaries are set by the PI hiring them on the project; however, a minimum guaranteed salary is set by their title and they must be meet a minimum of full-time (40 hours) appointment to qualify as a Postdoc.  
  - 12-month  
  - Range: $47,476 – $64,296

**GRA**
- GRAs are appointed using their 12-month salary rate for the calendar year. GRA salaries are set by the PI hiring them on the project and are set based on their experience and skills. COERA recommends a starting salary between $33,000 to $38,000 dependent on skill level and experience.  
  - 12-month  
  - Range: $25,368 – $64,296

**Hourly**
- Hourly employees are calculated using their hourly rate translated to an annual salary. //See below template instructions for calculating annual salary based on hourly rate.//  
- Student hourly employee salary information can be found on the HRS website: [LINK](#)  
  - Varies for title  
  - See HR link

- Other  
  - Varies for title  
  - Use job code system

### Fringe

**Benefits Eligible FT** *(40 hours or more)*
- Fringe benefit rates are based on The University of Texas at Austin’s current federally negotiated fringe rates for the appropriate employee benefits level at the time of proposal submission. FY18-19 benefits eligible full-time employees are calculated at 29%, benefits eligible part-time employees are calculated at 39.6%, and benefits ineligible employees are calculated at 5.8%.  
  - 29%

**Benefits Eligible PT** *(less than 40 hours)*
  - 39.6%
**Benefits Ineligible**  
(less than 20 hours)  
FY19-20 benefits eligible full-time employees are calculated at 31%, benefits eligible part-time employees are calculated at 39.6%, and benefits ineligible employees are calculated at 5.8%. All future fiscal years are escalated by 0.5% for fringe benefits eligible full-time employees for anticipated increases. For appropriate budgeting purposes, weighted fringe rates have been calculated and applied based upon project period start and end dates for project years that span two fiscal years. View negotiated fringe rates here: [https://research.utexas.edu/wp-content/uploads/sites/5/2018/08/UT_FA_Rate_Agreement_FY19.pdf](https://research.utexas.edu/wp-content/uploads/sites/5/2018/08/UT_FA_Rate_Agreement_FY19.pdf)

| 5.8% |

| 71 | Tuition: | As per university policy, the College of Education remits tuition for graduate research assistants working on sponsored projects. The graduate tuition rate varies between University colleges and is set each academic year by the Graduate School. College of Education remits the portion of tuition proportional to the effort committed to the project based on the full tuition cost necessary for GRA status (9 hours for the long semester, 3 hours for the summer semester). Additionally, tuition costs in the budget are increased by 2% each subsequent project year in order to account for anticipated tuition increases. | Percentage based on effort committed |

| 2% increase each project year |

| Fall – Spring | FY 2018 – 2019 (9 hours – per semester) | $4,546 |
| Summer | FY 2018 – 2019 (3 hours – all summer) | $1,702 |

| 70 | **TRAINING GRANT ONLY:** | **TRAINING GRANT ONLY:** Costs of scholarships, fellowships, and other programs of student aid are allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. Fellowships are normally paid as stipends (not salaries) but sponsors may allot a separate and limited amount for salary and fringe benefits. Stipends are budgeted using rates, dependent on anticipated cost at time of proposal. Stipends are IDC Exempt on full IDC-bearing grants. | Varies |

| Stipends/ Scholarships/ Fellowships: | |

| 37 | Participant Incentives: | Participant Incentives are set by the Principal Investigator based on reasonable amounts to help ensure a sufficient response rate for the project’s analysis. Charges are generally calculated per person or per participant unit (school, department, etc.). | Varies |
Consultants:
The consultant category is used for payments made to an outside person or company providing an individual service, technical assistance, and/or review to the project. Honorariums for Advisory Boards, Consultant fees, Consultant Travel, Consultant Materials, and Teacher Instruction Fees are all examples of appropriate consultants. Rates are provided by consultant at standard use rate or a fair honorarium based on past experience is included. Depending on the situation, either an Individual Service Agreement, Business Service Agreement, or an Purchase Order (PO) is used for the purposes of contracting a consultant through the university. Please see Contractor Evaluation document for clarification on what mechanism to use.

Service Agreement/Vendor Services:
This category includes services obtained for the project’s quantitative or qualitative data analysis, website creation, or other similar services provided as a normal course of business by the provider. Any service that consists of a fair-market valued service provided to anyone outside of the university is included in this category. Rates are provided by service provider at fair market value quote. Please see Contractor Agreement Evaluation document for clarification on what mechanism to use.

Subawards:
Subawardee must submit a letter of institutional approval, statement of work, budget, and budget justification explaining justifiable cost. The PI must review costs and confirm they are reasonable and allocable. Subawards should be utilized for any contracting of an individual or institution performing a significant portion of the research work and therefore should be restricted by the same terms and conditions as UT under the Sponsor Contract. Please see Contractor Agreement Evaluation document for clarification on what mechanism to use.

Capital Equipment:
Capital equipment is any single piece or set of materials, technology, or software purchased in excess of $5,000 that has a useful life of more than one year. Capital Equipment is IDC Exempt on full IDC grants.
<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
<th>Details</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>Materials and Supplies:</td>
<td>This category includes expendable supplies for research activities as well as photocopying, printing, report preparation expenses, mailing costs, and other standard project expenses related to the project’s report production and data collection. Estimates are based upon past experience and actual expenses as incurred will be charged. Additionally, this category encompasses: computers, laptops, software, lab materials, transcription equipment, data collection equipment, testing materials, assessment materials, and any equipment piece less than $5,000, etc. Generally, a minimum of $200 is set aside in Materials and Supplies for the expected expendable supplies associated with report production or GRA recruiting. However, this amount may be reduced or replaced by other anticipated costs.</td>
<td>Varies, Any single piece &lt; $5,000 $200 minimum per project recommended</td>
</tr>
<tr>
<td>51</td>
<td>Other Costs:</td>
<td>//Other costs are for services and fees that cannot be categorized in other categories.//</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Publication Costs</td>
<td>This category includes expenses for the materials and fees associated with publications resulting from this project. Estimates are based upon past experience and actual expenses as incurred will be charged.</td>
<td>Varies</td>
</tr>
<tr>
<td>59</td>
<td>Computer Services</td>
<td>This allocation covers fees to be paid to The University of Texas College of Education Information Technology Office for various computer related projects. Costs are provided as estimates by the COE-ITO.</td>
<td>Varies</td>
</tr>
<tr>
<td></td>
<td>Travel:</td>
<td>All travel on the project must be directly allocable to this project only and specific to project purposes and information dissemination. All rates are based on University and State travel reimbursement rates: <a href="https://financials.utexas.edu/hbp/part-11/5-2-meals-and-lodging#d">https://financials.utexas.edu/hbp/part-11/5-2-meals-and-lodging#d</a> -- univ. rates <a href="https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php">https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php</a> -- state rates</td>
<td></td>
</tr>
<tr>
<td>Page</td>
<td>Domestic</td>
<td>Foreign</td>
<td>IDC:</td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
<td>---------</td>
<td>------</td>
</tr>
<tr>
<td>75</td>
<td>Per Diem (Hotel and Meal):</td>
<td></td>
<td>The indirect cost rate of modified total direct costs is based on The University of Texas at Austin’s current negotiated F&amp;A rate at the time of proposal submission. The rate memo can be viewed at: <a href="https://research.utexas.edu/osp/resources/fa-memo/">https://research.utexas.edu/osp/resources/fa-memo/</a></td>
</tr>
<tr>
<td></td>
<td>$144 State Account (In-State Texas) (Meal $51/d, Lodg. $93/day)</td>
<td>$425 All Foreign Travel (Meal $51/day, Lodg. $374/day)</td>
<td><strong>56.5%</strong></td>
</tr>
<tr>
<td></td>
<td>-- rates are for unknown location --- if including known location use GSA rates link above</td>
<td></td>
<td><strong>9/2016 – 8/2018</strong></td>
</tr>
<tr>
<td></td>
<td>$---- State Account (Out-of-State) (Use GSA Rates - Link Above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$260 Local Account (In-State Texas) (Meal $51/day, Lodg. $209/day)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$375 Local Account (Out-of-State) (Meal $51/day, Lodg. $324/day)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vehicle Travel (Mileage): $0.545/mile Mileage calculated using Google Maps</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Airfare Travel: If known location, estimate using University Sponsored Concur Online Travel System</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TBD - $800 roundtrip – TBD USA-wide (based on SFO) – refundable price</td>
<td>TBD - $1,500 roundtrip - TBD Worldwide (based on NSW) – non-refundable</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,200 roundtrip - TBD Europe (based on LHR) – non-refundable</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transportation: Estimate based off $50/travel day/person for standard shuttle/taxi fees</td>
<td></td>
</tr>
</tbody>
</table>
Budget Template Instructions

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Click here to expand...

Salary:

Salary amounts, names, and titles are placed on the Salary Criteria page. All information from the salary criteria page is pulled automatically to other tabbed pages. If additional lines are needed, copy and insert paste on salary criteria page as well as copy and insert lines on tabbed pages and use corresponding formulas to the cells on criteria page.

Key Personnel

Faculty - Faculty (incl. Lecturer) listings use the 9-month base calculation in the proposal budget template for accurate calculations.

Researcher – Researchers are placed in the top portion personnel with faculty if they are key personnel, however, then use the 12-month base calculation in the proposal budget template for accurate calculations.

Other Personnel

Project Coordinators – Project coordinators are staff positions used for administration of participants or large multi-center projects. They are non-key personnel and should be placed in the second portion of the budget using the 12-month base calculation.

Postdocs – Postdocs are listed after any named personnel in the other personnel if they do not have project design or programmatic decision-making. They use a 12-month base calculation.

GRAs – GRAs are pre-populated in the proposal budget template tied to the tuition lines. If additional other personnel are included make sure to accurately tie GRA effort to the tuition lines and remove formula references to other personnel. If the GRA is a PI of Record should they be considered a Key Personnel second to the University PI (their mentor). If they are key personnel, change the tuition calculation to the key personnel effort line that they are calculated on.

Hourly – Hourly listings are documented last in the proposal budget. For calculation purposes, their “annual” salary amount is the anticipated hourly rate multiplied by 2079.6 [the standard accepted estimated number of work hours in a year as calculated by The University of Texas at Austin].

Fringe:

Enter the requisite fringe rate into box provided:

Benefits eligible full-time personnel (40 hours or more) are calculated at a 29% fringe rate.
Benefits eligible part-time personnel (less than 40 hours more than 20 hours) are calculated at a 39.6% fringe rate.
Benefits ineligible personnel (less than 20 hours) are calculated at 5.8%.
All GRAs are calculated at 29% in anticipation of additional appointments elsewhere across the college or university.

All fringe costs are automatically calculated in the budget template based as a percentage on salary costs.

Tuition:

Tuition is calculated automatically using the included formula. The formula calculates as follows:

\[(\text{Tuition Rate Current FY} / 0.5) \times \text{Percent Effort of Student}\]
0.5 is the included rate determination since students at 50% percent effort are considered equivalent to 100% full-time effort, thusly if a student works “full-time” (50%, 20 hours/week) then full tuition will be remitted. The percent tuition corresponding to their effort is then paid as a proportion. If the month time to be worked is less than the full semester, the tuition is adjusted accordingly to the proportion of the months worked.

For subsequent years in the budget, tuition is increased by 2% and the calculation automatically includes this anticipated increase based on the tuition rate chart on that page.

**Stipends/Scholarships/Fellowships (Hidden as rarely used):**
Stipends will need to be manually filled in by type, description, the rate amount and quantity needed. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information.

**Participant Incentives:**
Participant Incentives will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data.

**Consultants/Service Agreements:**
Consultants/Service Agreements will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data.

**Subawards:**
Subawards will need to be manually filled in with name of institution, description (include Sub PI name and Sub IDC rate), the direct cost amount and IDC amount based on provided Sub budget. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information.

**Capital Equipment (Hidden as rarely used):**
Capital Equipment will need to be manually filled in with type, description, the rate amount and quantity needed. Total calculates automatically using this data and exempt UT IDC portion is calculated automatically utilizing this information.

**Materials and Supplies:**
Materials and Supplies will need to be manually filled in with type, description, the rate amount and quantity needed for each type. Total calculates automatically using this data.

**Other Costs:**
Other Costs will need to be manually filled in with type, description, the rate amount and quantity needed for each type. Total calculates automatically using this data.

**Travel:**
Travel will need to be manually filled in with name(s) of traveler or travel type, description of travel (conference, data collection, etc.), and the amount of days anticipated. The rate calculates automatically for each category utilizing the travel information. If a traveler will be gone 4 days, 3 nights, please use 3 nights for lodging category, 2 travel days for transportation category, and 4 days for per diem category. If multiple trips of the same type will occur, enter trip number more than 1 in trips column and include number of trips in description.

**IDC:**
IDC is calculated automatically using the Modified Total Direct Costs (MTDC) university exempt categories information included in the rate agreement. For reduced IDC use the IDC box to apply the reduced amount and the included spreadsheet formula will automatically calculate IDC using the Total Direct Costs (TDC). If a sponsor requires a reduced IDC to be calculated on the MTDC, enter the reduced percentage in the greyed current IDC rate box above the total costs line. This will modify the formula to accurately calculate the IDC on the MTDC.
DC (Hidden unless needed):

Above the total direct costs line is a hidden line for direct costs not including subaward IDC. This line is rarely used, but used heavily for NIH R01 awards in which the $500,000 per year Direct Costs calculation becomes important to know. Unhide this line for this use, formulas automatically calculate, no changes are necessary.