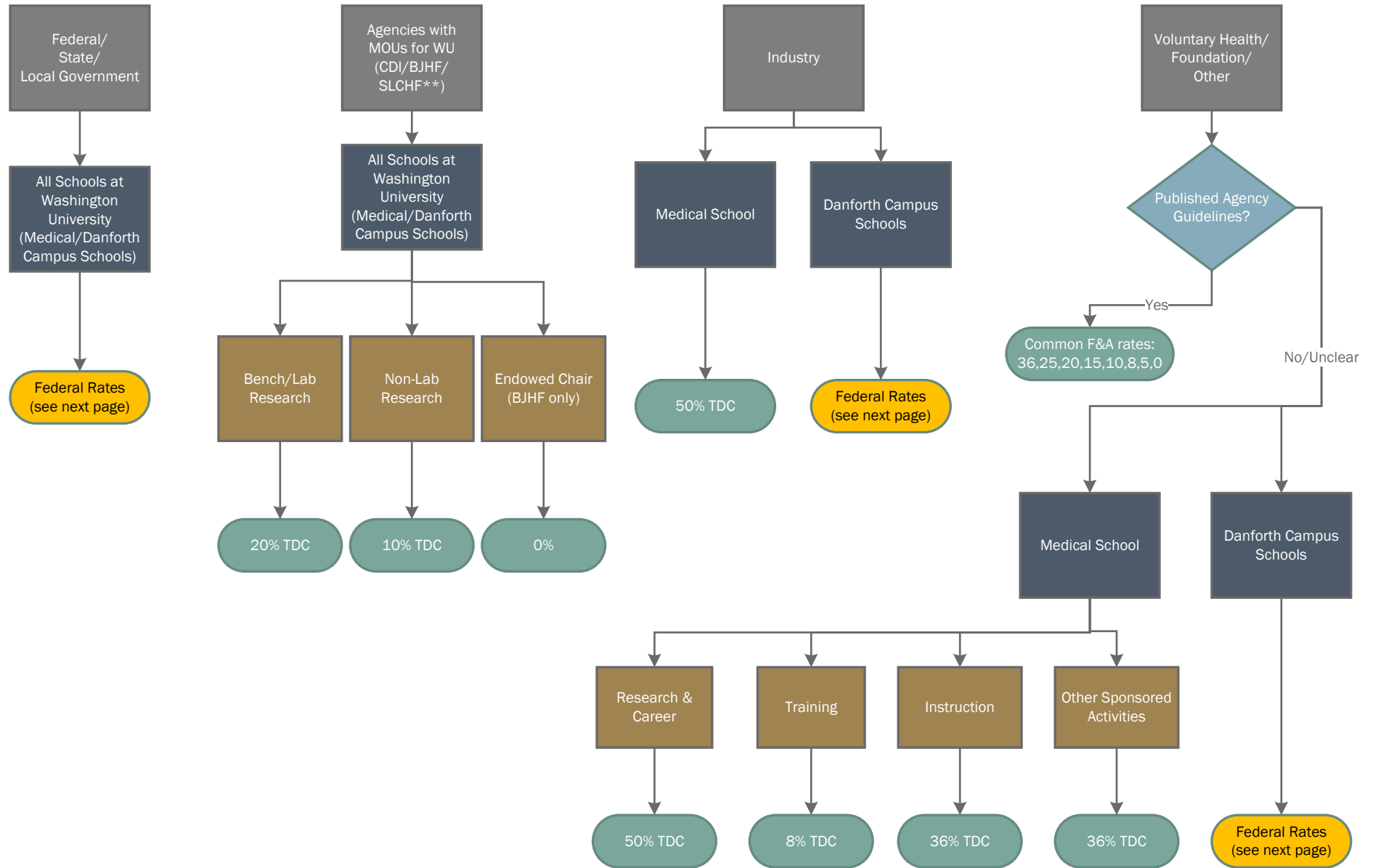


Washington University Default F&A Rate Flowchart

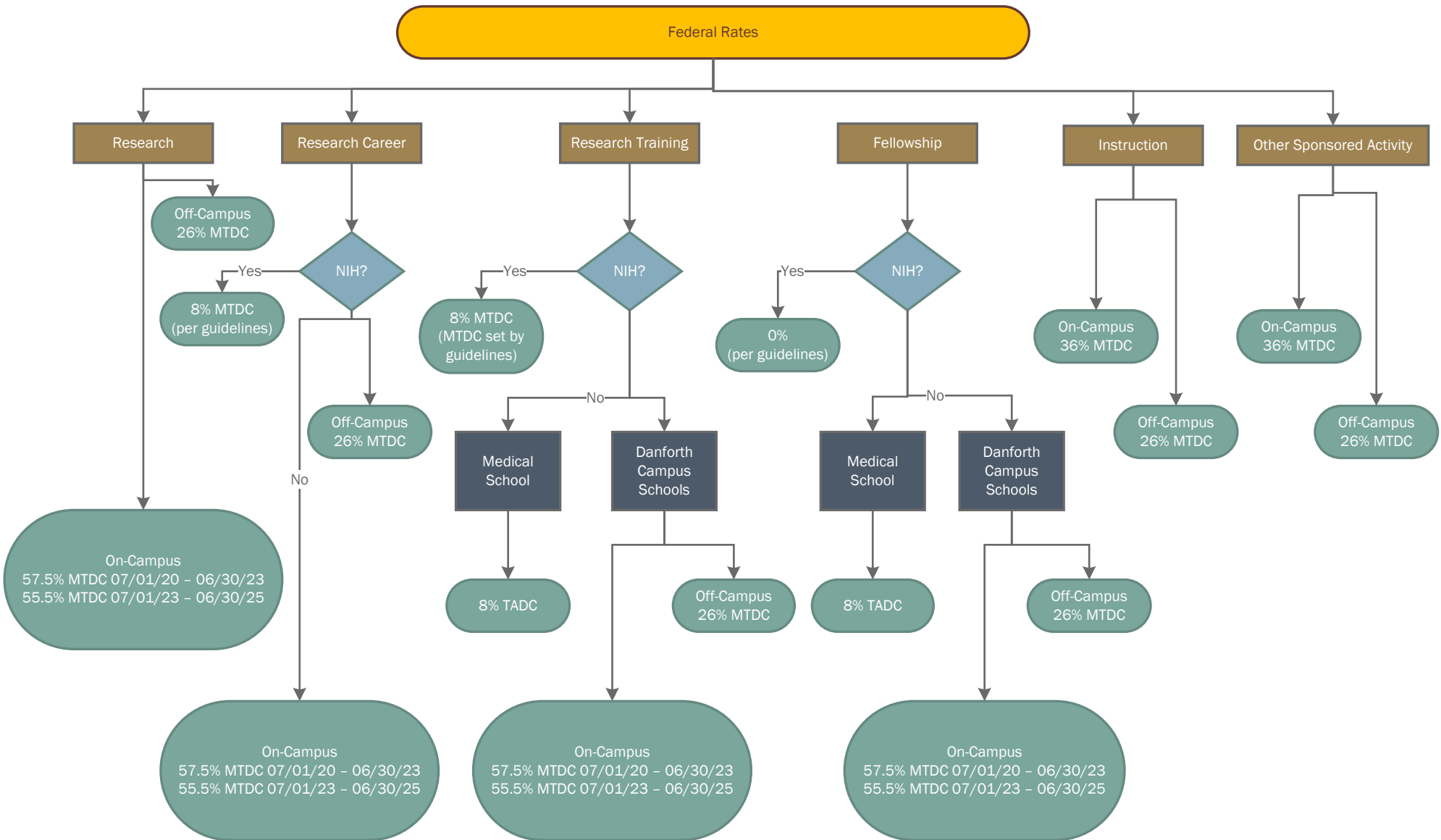


Base on which indirect costs are calculated (direct base X indirect rate = indirect dollars):

TDC = total direct costs

**F&A on equipment is 10%, capped at \$5,000 (SLCHF only)

Washington University Default F&A Rate Flowchart



Base on which indirect costs are calculated (direct base X indirect rate = indirect dollars):

TDC = total direct costs

MTDC = modified total direct costs (excludes equipment, the portion of subcontracts over \$25,000 rent of off-site activities, stipends, tuition, staff tuition, alteration/renovation, and patient care from services obtained from an owned, related or third party hospital or medical facility as stipulated in WU DHHS Rate Agreement)

TADC = total allowable direct costs (excludes tuition/fees, the portion of subcontracts over \$25,000, and equipment)