

Cost Methodology

Personnel Costs:

The funds requested for salary support for all named personnel are actual (base rates) as of the date of submission, escalated as described below. The “to be named” personnel are estimated within the range of the respective institutional labor classification. Estimates of effort are based on historical effort required for analogous projects.

Post-doctoral Research Assistant salaries follow NIH guidelines when establishing the minimum amount of pay for the position. A link to the policy and guidelines is provided here:

<https://www1.ucdenver.edu/offices/postdoc/facultystaffresources>.

Graduate and Undergraduate Student Research Assistants on sponsored research projects are paid commiserate with their experience level and the needed amount of effort required for the project. CU Denver does not have parameters for student salaries for this category. However, the requested salary amounts are within the range for all current student employees in this role.

Escalation:

The Office of Contracts and Grants for the University of Colorado Denver recommends budgeting a 3% escalation of salary beginning in year 1 for current employees and beginning in year 2 for to-be-named personnel. This is an average estimate and individual escalation rates may vary dependent upon merit increases or a promotion of position. The escalation is for budget estimation purposes only; billings will be based on the actual salary rates in place at the time the work is performed.

Basis for Reporting Effort:

University of Colorado Denver uses effort reporting to track faculty and other exempt employee time. CU Denver reports salaries in percentage level of effort rather than by hours worked. CU Denver is subject to the requirements of the Office of Management and Budget (OMB) 2 Code of Federal Regulations (2 CFR) subtitle A, chapter II, part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A requirement of 2 CFR part 200 is to abide by the Cost Accounting Standards 501 which requires consistency in the estimating and costing of sponsored research. Any hourly rates provided for INFORMATIONAL PURPOSES ONLY to ensure compliance with CAS 501. Actual billings will be shown as a level of effort person-months as is shown on the budget. Calculation of hours: CU Denver uses 2,080 hours for the Full-time Equivalent (FTE) working hours per year and an average of 173.33 for FTE hours per month.

Fringe Benefits:

The University of Colorado Denver establishes the fringe benefits rates to be used for budgeting purposes in research proposals with federal, state, local, and private sponsors. Fringe benefits are estimated as a percentage of salaries. Actual fringe benefit costs are charged as direct costs to the sponsored agreement. Current fringe rates can be found here: <https://research.cuanschutz.edu/ogc/home/award-lifecycle/post-award/fringe-benefits-rates>

Travel:

Costs for per diem and lodging are based on published GSA rates for given locations. For unspecified domestic locations, costs for these categories are based on published rates for Washington, DC; for unspecified international locations, costs for these categories are based on published Department of State rates for Paris, France. Costs for registration fees, airfare, and ground transportation are based on current and historical averages for those categories.

Tuition:

The University of Colorado Denver does not mandate tuition remission on sponsored research budgets unless required by the sponsor. CU Denver best practices recommendation is to include tuition for graduate research assistants on sponsored research budgets when possible. Graduate student tuition rates are available here: <http://www.ucdenver.edu/student-services/resources/CostsAndFinancing/StudentBilling/TuitionFees/Pages/Grad-TuitionFees.aspx>

Facilities and Administrative Costs (F&A) formerly known as Indirect Costs:

Facilities and Administrative costs are calculated according to the current “Colleges and University Rate Agreement” negotiated with the Department of Health and Human Services for the University of Colorado Denver. Current research rate is 55.5% of modified total direct costs. The current off-campus research rate is 26% of modified total direct costs. The modified direct cost base includes total direct costs and excludes equipment, capital expenditures, charges for patient care, tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000. Current rates are available here: https://www.ucdenver.edu/docs/librariesprovider148/ogc_documents/negotiated-rate-agreement-dated-march-8-2016.pdf?sfvrsn=f816eab9_0