Overhead on Research Funds Policy

Effective Date: August 1, 2012

Amended (US Federal Government rates) April 1, 2018

Overhead costs are those indirect expenditures incurred by the University in the conduct of research which are not readily identifiable as specific expenses to a project. They are real costs to the University

CONTRACTS		
Sponsor	**Overhead Rate**	**Notes**
Public Works Government Services Canada (PWGSC) - on campus research - off campus research - travel	65% of salaries and benefits 30% of salaries and benefits 2% (travel and subsistence)	These rates apply to all Federal Government contracts that are managed through PWGSC.
All other Federal Government departments	40% of total direct costs	
Federal and Provincial Government Contribution Agreements	15% of total direct costs	
Clinical Trials, OEER/OETR	30% of total direct costs	
Other Research Contracts	40% of total direct costs	Includes industry and agencies.
Provincial Government	40% of total direct costs	
U.S. Federal Government (effective April 1, 2018)	62.9% for on-campus projects 10.9% for off-campus projects (Off-campus projects are	This is a non-negotiable rate set every three years by the US Federal Government

owned by the organization

directly allocated to the project(s)."

Calculated on direct salaries