

Grant Budget Rates and Proposal Information

The information included in this document should be used as a guide to help you develop your grant proposal. Many of the financial planning assumptions that are provided to help you create budgets for your grant are subject to change, and college policy ultimately dictates actual wage increases and benefits rates. Please be aware that the sponsoring agency to which you are applying may have more strictly defined budget planning parameters.

I. Facilities and Administrative Rate (also known as indirect costs or overhead)

Department of Health and Human Services (DHHS) Rate Agreement: 09/03/2024, effective through 06/30/2024 (currently being negotiated for FY25)

- On-Campus = 52.2% of salaries and wages (excluding fringe benefits)
- Off-Campus = 13.5% of salaries and wages (excluding fringe benefits)

Smith College uses the on-campus rate. The off-campus rate is rarely used and only when a significant portion of your project will take place in space rented by the college (per DHHS rate agreement).

II. Fringe Benefits (Fiscal Year 2025, 7/1/24 – 6/30/25)

Federal Proposals	Non-Federal Proposals
Full-time employees – 33.6%*	Full-time employees – 36%*
Summer Stipends – 19.5%*	Summer Stipends – 25%
Part-time Employees (less than half-time) – 7.0%*	Part-time Employees (less than half-time) – 10%
Smith Graduate Students – 7.0%*	Smith Graduate Students – 10%
Smith Undergraduate Students (summer only) – 7.0%*	Smith Undergraduate Students (summer only) – 10%

* Assume a .5 increase on an annual basis.

Note: Staff in regular or limited term positions of half-time or more are eligible for vacation accrual. For more information, please see the Smith College Staff Handbook available from the website for the Office of Human Resources.

III. Salary Information

A. Salary Increase Guidelines**

For multi-year grants, please use the following salary increase guidelines:

- 3% for faculty
- 3% for professional staff and postdocs
- 2.5% for graduate students
- 2% per year for undergraduate students

**These figures are used for budget planning only and are subject to change. College policy ultimately determines actual salary increases. You should also be aware of any salary limits set by the sponsoring agency to which you are applying.

B. Faculty Salaries

- Each calendar year (January 1 – December 31) Smith faculty may request up to 2/9ths supplemental salary from externally sponsored support, to be taken during the summer months. Salary requests during the academic year may only be sought if a course release(s) or other leave is approved by their department and the Office of the Provost/Dean of the Faculty. Course releases are calculated on a pro rata basis; each course release should normally be included in a grant budget as 1/5 of annual salary (plus benefits) for those at full-time status, unless otherwise approved by the Associate Provost.
- School for Social Work faculty may request up to 20% supplemental salary from externally sponsored support.

C. Student Salaries

Student hourly: Used when a student assists you with your research or project. Include the salary of hourly students in your indirect cost calculation.

- Undergraduate student wage rate for 2023-2024 is \$15.25 per hour. This rate is for externally funded research grant assistants. The maximum number of hours a student may work during a semester is 10 hours per week. There are 13 weeks/semester during which a student may work. During interterm, a student may work a maximum of 40 hours/week for three weeks.

Student research fellowship*: Used when a student is conducting independent research under faculty supervision. This type of position must meet the following criteria: (1) provide an intensive and well defined research experience; (2) represent a meaningful collaborative effort with a faculty mentor; and (3) work at least half-time when conducted during the summer. The primary objective of a student research fellowship is the educational development of the student.

These fellowships are not considered salary or wages. Rather, they are an allowance for students while in training. Do not include the costs in the indirect cost calculation. They should instead be identified in the grant budget as “other direct cost” or “participant cost” rather than personnel/employee salary and wages. The budget justification and proposal narrative must clearly document and justify the proposed student’s work as a research fellow. Prior authorization from the Controller’s Office is required in order to pay a student research fellowship.

- Undergraduate student research fellowship for summer 2024 is \$6,100 for a full-time fellowship (400 hours). No fringe benefits are required for fellowships.
**NIH does not allow stipend payments on research grants. Budgets should include fringe benefits and indirect costs.*

UMass Graduate Students: UMass at Amherst graduate students working with Smith faculty or staff must be appointed and paid through an arrangement with UMass. Due to this arrangement, graduate student budget should be listed as “other direct cost” rather than employee salary and wages (do not include the graduate student salary in the indirects cost calculation).

In most cases, your budget will consist of student salary, curriculum fee, and health costs, though some instances may require additional fees (depending on the nature of the appointment and the home department of the student). Please be aware that UMass graduate students are under Graduate Employee Organization (GEO) contract. Salary increases may be mandated by GEO contract during the

appointment period. These increases, often established retroactively, and any other costs associated with the appointment are the responsibility of the Smith faculty member or staff hiring the student.

For current rates, please use the “Kuali Salary Guide” [available](#) from UMass. You may also contact the student’s home department or the Graduate School at the university.

In your budget justification, please use the following statement to describe our arrangement with UMass:

Smith College is a member of the Five Colleges, Inc. consortium with Amherst, Hampshire, and Mount Holyoke Colleges and the University of Massachusetts at Amherst. The consortium has a negotiated agreement for the hiring of graduate students whereby the university hires the student (upon request by one of the colleges) and invoices the college for the salary/wages and fees. Given this agreement, the graduate student salary and fees have been identified as “other direct costs” in the proposal budget.

Other Budget Rate Information: Federal Mileage Rate

IRS Mileage Rate as of 1/1/2024: 67 cents/mile

<https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2024-mileage-rate-increases-to-67-cents-a-mile-up-1-point-5-cents-from-2023>

Reimbursement Information: While many sponsors allow travel estimates to include per diem rates, Smith College requires receipts for expenses over \$25. Please see the college’s [Travel and Entertainment Policy](#) for additional information.

IV. General Proposal Information

Legal Business Name: The Trustees of The Smith College

Employer ID Number: 04-1843040

County: Hampshire

Congressional District: MA-002

Contractor Establishment Code (D-U-N-S Number): 066989427

Unique Entity Identity (UEI): KRDJLRA9X6F3 (Expiration Date: 12/12/2024)

Commercial and Government Entity (CAGE) Number: OLH82

PHS Entity ID Number: 1041843040A1

Animal Welfare Assurance Number: A3162-01

NAICS Code: 611310

SIC Code: 8221

Institutional Review Boards

Parent Organization: Smith College, IORG0001811

Federal-wide Assurance – FWA00002493
Smith College IRB Assurance – IRB00005164

Authorizing Institutional Official for Grants and Contracts:

Denise McKahn
Associate Provost
10 Elm Street
Smith College
Northampton, MA 01063

Phone: 413-585-3000

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