SOM F&A Rate Waiver Guidelines (revised October 1, 2021)

Federally sponsored applications - For all federally sponsored applications, including those applications involving federal pass through funding (e.g., NIH funding Industry and Industry funding Duke or HRSA funding a foundation and the foundation funding Duke), Duke University’s current federal F&A Rate Agreement will be utilized unless specifically stated or mandated otherwise (e.g., NIH Institutional Training applications, NIH Career Development applications). Therefore, for all federally sponsored applications, no F&A rate waivers will be granted.

Generally, Duke requires utilization of our full federal F&A rates on all sponsored applications. However, recognizing that some facility and administrative costs may be charged as direct costs on industry and foundation applications, the School will consider requests for reduced or waived F&A rates for the following types of applications:

Industry sponsored clinical trials – 33% TDC; definition of clinical trial for F&A determination purpose: The controlled, clinical testing in human subjects (including prospective data collection) of a drug, device, treatment, diagnostic, intervention, or preventive measure to assess its safety, efficacy, benefits, costs, adverse reactions, and/or outcomes.

Industry sponsored research (non-clinical trials) – negotiated federal rate applies; requests for an F&A rate waiver will be considered by the Dean’s Office with Chair/Director approval

PCORI-sponsored projects – 40% MTDC

Foundations/Non Profit Sponsors (including education programs)

• NO WAIVER IS REQUIRED IF:
  o The average annual budget is < $100,000 in total direct costs and there is a published F&A rate by the foundation or
  o The published F&A rate is ≥ 8% and the average annual budget is ≥ $100,000 and < $250,000 in total direct costs

• A WAIVER IS REQUIRED IF:
  o The foundation has no formal published rate (i.e., website, policy) or
  o The average annual budget is ≥ $250,000 in total direct costs and the F&A rate is less than our current federally negotiated rate

Education Programs (funded by industry sources) Conferences, fellowships, training directed to Duke faculty, staff, and trainees; and training provided to non-Duke trainees.

• NO WAIVER IS REQUIRED IF:
  o The program is primarily directed for the benefit of Duke faculty, staff, and trainees, and the F&A rate is ≥ 8%
  o The program is directed primarily for the benefit of non-Duke personnel and the F&A rate is ≥ 15%


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