**MIT/Department of \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Budget Justification for Cost Proposal**

**SENIOR/KEY PERSONNEL:**

**Principal Investigator(s):** \_\_\_\_\_, is a professor in the Department of \_\_\_\_\_\_\_ at the Massachusetts Institute of Technology. Professor \_\_\_\_ will be responsible for the overall administration and direction of the project.

MIT fully supports the academic year salary of Professors, Associate Professors and Assistant Professors, but makes no specific commitment of academic year time or salary to this particular research project.

**Research Scientist(s)**: One Research Scientist [*name*]is budgeted for 1.2 calendar months per year. The Research Scientist will be will be paid a salary rate of $\_\_\_\_\_ per year, based on experience.

**OTHER PERSONNEL:**

**Research Assistant(s) (RA):** One RA will devote 12 months to this project in Yr 1 and 6 months in Yr 2. The RA will \_\_\_\_\_\_\_\_\_\_. 100% of the RA stipend is charged to the research project. The RA stipend is not subject to Employee Benefits. As of \_\_\_\_\_\_\_\_\_\_\_, the RA stipend is $\_\_\_\_/mo for a PhD student.

**Post-doctoral Associate(s):** One post-doctoral associate is budgeted for 3 calendar months in years 1 through 3. The post-doc will be responsible for*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*.

Annual inflation is budgeted at \_\_\_\_% for all salaries.

**FRINGE BENEFITS:**

Fringe Benefits are charged as direct costs and include **Employee Benefits (EB)** and **Vacation Accrual (VA).** Fringe rates are set by MIT at the current negotiated rates for budgeting purposes: (FY23 rates: on-campus EB 22.7%, VA 6.0%; off-campus EB 20.2%, VA 9.6%; FY24 rates: on-campus EB 23.2%, VA 7.4%; off-campus EB 20.7%, VA 10.1%). MIT charges *actual* rates to awards. EB is applied to total salary expenses, excluding students; VA is applied to total salary expenses, excluding faculty and students.

**OTHER DIRECT COSTS:**

**Equipment:** Funds are requested for the following equipment in year 1 of the budget:

* $XXXX for a \_\_\_\_\_\_ for the purpose of \_\_\_\_\_\_\_\_\_\_.

**Participant Support Costs:** Funds are requested to support [#] of non-MIT participants in the [name of event] to be held during [dates] at [location]. Participant support costs are estimated as follows:

|  |  |
| --- | --- |
| **Total Nights** | **3** |
| Airfare | $600 |
| Lodging | $1,050 |
| Meals on travel status | $400 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $2,150 |
| Number of Participants | 10 |
| **Total Costs** | **$21,500** |

**Domestic Travel**: Funds are budgeted for the [PI, Co-I, or RA] to attend either one domestic conference per year of this project to present research results and/or to travel to collaborate with colleagues. Approximate travel costs are as follows:

|  |  |
| --- | --- |
|  |  |
|  |  |
| Lodging | $1,050 |
| Meals & Incidentals | $400 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $2,650 |
| Number of Person Trips | 1 |
| **Total Costs** | **$2,650** |

**International Travel**: Funds are budgeted for the \_\_\_\_\_\_\_ [*example:* *PI, Co-I, or RA*] to attend either one international conference per year of this project to present research results and/or to travel to collaborate with colleagues. Travel is anticipated to the following international destinations, but may be subject to change: \_\_\_\_\_\_\_\_\_\_\_. Approximate travel costs are as follows:

|  |  |
| --- | --- |
| **Total Nights** | **5** |
| Airfare | $600 |
| Lodging | $1,750 |
| Meals & Incidentals | $600 |
| Taxis to/from airport | $100 |
| Subtotal Costs | $3,550 |
| Number of Person Trips | 1 |
| **Total Costs** | **$3,550** |

**Materials and Supplies:** are budgeted at $\_\_\_\_\_\_yr in Y1, and $\_\_\_\_\_ in Year2. The money will be spent on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Due to the fundamental research nature of the project, materials costs are estimated based on the PI’s knowledge of prior projects of similar scope, and no further breakdown of materials is available.

**Other:**

* **RA tuition**: For academic year 2022-2023, MIT’s 9-month tuition is $\_\_\_\_\_\_. A \_\_\_\_% annual inflator is applied each year. MIT subsidizes 55% of academic year tuition, leaving 45% to be charged to the project. During the summer, MIT subsidizes 100% of tuition.

**Subawards:** \_\_\_\_\_\_\_\_ [Institution/University] will be a subawardee under this project. The costs associated for the subaward are $\_\_\_\_\_\_\_\_ for the period of \_\_\_\_ through \_\_\_\_\_. The subawardee will be responsible for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

**INDIRECT COSTS:**

In accordance with MIT’s negotiated rate agreement with the Office of Naval Research the **Facilities and Administrative (F&A)** rate for FY23-24 is 59.0% on-campus and is 6.2% off-campus on a Modified Total Direct Costs (MTDC) basis. MTDC includes total direct costs exclusive of graduate research assistants’ tuition, capital equipment,participant support costs, and that portion of sub-award agreements over $25,000. The FY23-24 rate is also used in budgeting subsequent years. <https://ras.mit.edu/rates>