# MIT/Department of \_\_\_\_\_\_\_\_\_\_\_\_\_ Budget Justification for Cost Proposal

## SENIOR/KEY PERSONNEL:

**Name** **Role** **Budgeted Person Months**

XXXXXXXXX Principal Investigator X summer months

XXXXXXXXX Research Scientist X calendar months

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*.*

## OTHER PERSONNEL:

**Research Assistant(s) (RA):** One RA will devote X months to this project in Year X and X months in Year Y. The RA will *[assist the PI with research on this project.]* 100% of the RA salary is charged to the research project. As of \_\_\_\_\_\_\_, the RA salary is $\_\_\_\_\_/mo for a PhD student.

**Postdoctoral Associate(s):** One postdoctoral associate is budgeted for X calendar months in years X through Y. The postdoc will be responsible for*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*.

Annual inflation is budgeted at 3% 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: (FY25 provisional rates: on-campus EB 23.2%, VA 7.2%; off-campus EB 20.7%, VA 8.4%). 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 X of the budget:

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

**Domestic Travel**: Funds are requested for the *[PI, Co-I, or RA]* to attend one domestic conference per year of this project (for example, to the [*Name of annual conference*]) to present research results. The PI intends to take approximately X domestic trips per year and support students for X trips per year.

**International Travel**: Funds are requested for the *[PI, Co-I, or RA]* to travel to collaborate with colleagues. The PI intends to take approximately X international trips per year and support students for X trips per year. Travel is anticipated to the following international destinations, but may be subject to change: \_\_\_\_\_\_\_\_\_\_\_.

**Materials and Supplies:** are budgeted at $\_\_\_\_\_\_yr in Year X, and $\_\_\_\_\_ in YearY. The money will be spent on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Due to the fundamental research nature of the project, material and supply 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 2024-2025, MIT’s 9-month tuition is $\_\_\_\_\_\_. A 5% 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 subrecipient under this project. The costs associated for the subaward are $\_\_\_\_\_\_\_\_ for the period of \_\_\_\_ through \_\_\_\_\_. The subrecipient will be responsible for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

## INDIRECT COSTS:

Indirect costs are applied in accordance with sponsor’s documented indirect policy with a cost rate of XXXX.

In accordance with MIT’s Provisional negotiated rate agreement with the Office of Naval Research the [**Facilities and Administrative (F&A)** rate](https://ras.mit.edu/rates/federal-research-facilities-and-administrative-fa-rates) for FY25 is 59.0% on-campus and is 6.5% 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 FY25 rate is also used in budgeting subsequent years.