

Sample NIH Detailed Budget Justification

Items marked with double asterisks () are additional information and may be deleted as the justification is completed**

Salary Escalation Rates: Based on historical increases, all salary rates have been escalated by 3% per year (unless otherwise noted) to accommodate annual cost of living increases. This escalation has also been applied to current base salaries and stipends in order to estimate anticipated rates in year 1 of the project.

Fringe Benefit Rates: The University of Tennessee (UT) does not have a federally negotiated rate for fringe benefits. All fringe benefits are paid out to individuals based on the actual costs of the benefits they have selected to receive. Each employee has a unique fringe rate. The university maintains this record in the electronic SAP system and will produce documentation for each individual upon request. In the case of an individual yet to be hired, the university estimates using an average of 33% (faculty and staff), unless otherwise indicated.

A. Senior/Key Personnel

- **Dr. Jane Doe, Principal Investigator (0.5 summer months per year).** Dr. Doe will be responsible for (insert project role). Her 9-month base salary is \$100,000 in year 1, with a 23.67% fringe benefit rate.
- **Dr. John Smith, Co-Investigator (0.5 summer months per year).** Dr. Smith will be responsible for (insert project role). His actual 9-month base salary is \$150,000 in year 1, with an 22.45% fringe benefit rate. His salary request is in compliance with the current salary cap (\$142,200 for 9-month employees).
 - ***2020 salary cap:** \$197,300 (12 month faculty) and \$147,975 (9 month faculty). We recommend showing your current actual salary. Please double check with OSP if you're not sure about the current salary cap.

If there is a JFO in the budget, the following statement must **always be included in the budget justification: [Name], has a joint faculty appointment with the University of Tennessee in [department, college] and is an employee of UT-Battelle, LLC. This proposal is being submitted by the University."

B. Other Personnel

- **Postdoctoral Researcher (TBD) (12 calendar months per year).** This individual will (insert project role). The 12-month base salary for this position is \$50,000 in year 1.
- **Graduate Research Assistant (TBD) (12 calendar months per year).** This individual will (insert project role). The GRA stipend is \$1,667/month in year 1. GRAs receive health insurance at a flat monthly rate, estimated at \$X / month in year 1, with an 6% annual escalation based on historical increases.
- **Undergraduate Student (TBD) (6 calendar months per year).** This individual will (insert project role). The student will work approximately 80 hours per month for 12 months per year (equivalent to 6 calendar months per year). Undergraduate students are paid a flat rate of \$10/hour in year 1, with 8% fringe benefits.

C. Equipment

One database server (\$10,000) will be purchased in year 1 to house the raw and analyzed data sets. This equipment is necessary for (insert why it's needed to complete this project).

D. Travel

\$3,700 in year is requested for domestic travel and \$4,350 is requested for foreign. This includes 1 trip per year (\$3,700) for the PI and Co-I to travel to the Science Medical Center in Chicago, Illinois for collaborative meetings related to the membrane studies. It also includes 1 trip in year 1 and year 3 at \$4,350 for the PI and

Revised 03/03/2020

GRA to attend a professional conference (e.g., CDC, SRA) to present findings from this research. See breakdown of travel estimate below:

Destination	Purpose	Traveler(s)	Conference Fees	Airfare	Per Diem	Lodging (/night)	Days	Total
Chicago, IL	Collaborative Work	2	N/A	\$750	\$75	\$200	4	\$3,700
International TBD Conference	Present Research	2	\$300	\$750	\$75	\$150	5	\$4,350

F. Other Direct Costs

- 1. Materials and Supplies:** \$5,875 per year is requested for chemicals, glassware, and plastic ware, as well as molecular biology supplies (enzymes for cloning, PCR, recombinant protein production, and primers) and supplies for biochemical experiments (antibodies and western blotting supplies).
- 2. Publication Costs:** \$1,000/year is requested to disseminate the results of this research.
- 5. Subawards/Consortium/Contractual Costs:** One subaward for \$225,000 will be made to the University of Kentucky. Please see their separate budget and justification for a detailed explanation of costs.
- 8. Other Direct Costs:** GRA tuition is requested at \$17,718 in year one. Tuition assumes two full semesters and three hours in the summer per year. Based on historical data, a 3% increase has been included for years 2 and 3. Total tuition requested is \$54,766 for years 1-3.

H. Indirect Costs: F&A is calculated at 52% MTDC in Year 1 and 53% MTDC in Years 2-3 (total direct costs minus equipment, subcontracts in excess of \$25,000, tuition, and participant support costs). The rate agreement is negotiated with DHHS (contact: Lucy Siow, 301-492-4855). The indirect cost base is \$446,211 and the requested amount for F&A is \$234,835 for years 1-3.