

**Example #1 - on campus OR project**

Full time salaries	80,000		Fringe Benefits	26,725	32.5% x full time salaries + 2.9% x GRA salary
Full -time benefits	26,000	32.5%	Tuition	10,000	40% x GRA salary
GRA Salary	25,000		TDC	286,725	Sum of all costs listed to the left
GRA benefits	725	2.9%	MTDC	241,725	All costs - equipment - tuition - each sub > \$25,000 (so \$10,000 each)
Supplies	50,000		F&A costs	123,280	51% MTDC
Travel	10,000				
Equipment	15,000		TPC	410,005	
Tuition	10,000	40%			
Subcontracts (2 @ \$35,000 each)	70,000				

**Example #2 - on campus IN project**

Salaries, Wages, and Benefits	110,000		TDC	215,000	Sum of all costs listed to the left
Supplies	25,000		MTDC	172,000	All costs - tuition - each sub > \$25,000 (so \$35,000)
Travel	12,000		F&A costs	89,440	52% MTDC
Tuition	8,000				
Subcontracts (1 @ \$60,000)	60,000		TPC	304,440	

**Example #3 - on campus OR project**

Salaries, Wages, and Benefits	86,000		TDC	164,500	Sum of all costs listed to the left
Supplies	7,500		MTDC	131,500	All costs - equipment - tuition - each sub > \$25,000 (so \$5,000)
Travel	3,000		F&A costs	67,065	51% MTDC
Equipment	25,000				
Tuition	3,000		TPC	231,565	
Subcontracts (1 @ \$10,000, 1 @\$30,000)	40,000				

**Example #4 - off campus OS project**

Salaries, Wages, and Benefits	50,000		TDC	292,000	Sum of all costs listed to the left
Supplies	32,000		MTDC	195,000	All costs - off campus rental - tuition - each sub > \$25,000 (so \$20,000 each)
Travel	13,000		F&A costs	50,700	26% MTDC
Off-campus space rental	14,000				
Tuition	3,000		TPC	342,700	
Subcontracts (4 @ \$45,000 each)	180,000				