

Rate Types by Function	F&A Rates by Fiscal Year												
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27*
	Predetermined Rates (FY13 Base Year)				Predetermined Rates (FY18 Extended Rates)				Predetermined Rates (FY21 Base Year)				Provisional
<b>Organized Research</b>													
On-campus	52.5%	54.0%	54.5%	56.0%	56.0%	56.0%	56.0%	56.0%	56.0%	53.0%	53.0%	53.5%	53.5%
Off-campus - Burlington	28.2%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	27.5%	27.5%	27.5%	27.5%
Off-campus - outside city	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
<b>Experiment Station Research</b>													
On-campus	37.5%	53.0%	53.0%	53.0%	53.0%	53.0%	53.0%	53.0%	53.0%	49.5%	49.5%	49.5%	49.5%
Off-campus	22.3%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	17.5%	17.5%	17.5%	17.5%
<b>Instruction</b>													
On-campus	62.6%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	63.0%	65.0%	65.0%	65.0%	65.0%
Off-campus	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
<b>VCHIP Program</b>													
On-campus	33.5%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	32.5%	32.5%	32.5%
Off-campus	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
<b>Public Service</b>													
On-campus	34.5%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	33.0%	33.0%	33.0%	33.0%
Off-campus	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
<b>Extension Service **</b>													
On-campus	27.2%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	21.0%	21.0%	21.0%	21.0%
Off-campus	22.3%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	17.5%	17.5%	17.5%	17.5%
* Provisional F&A rates are used for fiscal years without a federally negotiated F&A rate. F&A rates have been negotiated through FY26. Predetermined rates are federally approved F&A rates. The next base year used to negotiate F&A rates for future years is FY25.													
** Extension F&A rates must be used for all Extension proposals/awards regardless of the extension related activity including extension sponsored research or service projects.													