

The Controller's office has negotiated a new F&A rate. The F&A rate agreement for UTK is available on the OSP website ([Knoxville F&A Rate Agreement](#)). The rates have changed as follows:

Effective Period		Rate	Applicable To
7/1/2014	6/30/2015	49%	Research On-Campus
7/1/2015	6/30/2018	51%	Research On-Campus
7/1/2014	6/30/2018	26%	Research Off-Campus
7/1/2014	6/30/2018	53%	Instruction On-Campus
7/1/2014	6/30/2018	26%	Instruction Off-Campus
7/1/2014	6/30/2018	38%	Public Service On-Campus (Other Sponsored Activities)
7/1/2014	6/30/2018	26%	Public Service Off-Campus (Other Sponsored Activities)

Note:

1. Only the research on-campus rate has an effective date of July 1, 2015. All the other rates (Instruction, Public Service) were effective on July 1, 2014.
2. The current research on-campus rate of 49% is in effect until June 30, 2015.
3. On-campus research proposals with a start date of July 1, 2015 or later must use the 51% F&A rate.
4. If you are submitting a multi-year proposal you must use the new F&A rate for any new year starting on or after July 1, 2015. (i.e. If year one starts on May 1, 2015, the F&A rate used for year one should be 49%. The subsequent years will use the 51% F&A.) In these cases the Sponsored Projects Accounting office will have to open a separate WBS number to account for the different F&A rates.
5. Any proposal currently in OSP for review and submission, the F&A rate does not have to be changed unless the PI would like to change it. All other proposals need to use the new rates.
6. All proposals that were previously submitted to the sponsor will be awarded at the F&A rate that it was submitted, unless the sponsor requests for it to be changed.
7. All research on-campus proposals submitted to the sponsor with the 51% F&A rate that is awarded with a start date prior to July 1, 2015 the F&A will need to be changed to 49% or the project start date will need to be changed to July 1, 2015 or after, with sponsor approval.