

**Table 1 – Indirect Cost Rates at the University of Guelph**

(Last updated: August 14, 2015)

<b>Type of Research Funding</b>	<b>Indirect Cost Rate</b>	<b>Examples</b>	<b>Notes</b>
Charitable Donations/Philanthropic Gifts	0%		See section 3.1 above.
Tri-Council (CIHR, NSERC, SSHRC) Grants	0%		Indirect costs must be included at the applicable rate (e.g. 25% or 40%) on contributions from Government and Industry Sponsors when the government/industry funds leverage or “match” Tri-Council funds. However, indirect costs are not required for industry contributions for the following NSERC programs: <ul style="list-style-type: none"> <li>- NSERC CRD grants</li> <li>- NSERC Engage Plus grants</li> <li>- NSERC Engage grants (i.e. cash over \$5,000)</li> <li>- NSERC Industrial Research Chairs</li> </ul>
Funding available under the OMAFRA-University of Guelph Partnership Agreement (not to be confused with the OMAFRA direct competition funding which is considered as Government Sponsor)	0%	Discretionary operating funding resulting from internal Calls for Proposals issued by AVPR (Strategic Partnerships)	Indirect costs are already incorporated into master partnership agreement for funding from OMAFRA. No additional indirect costs are required on a project-by-project basis, on the amount requested from OMAFRA. However, indirect costs must be included at the applicable rate (e.g. 25% or 40%) on cash contributions from Government and Industry Sponsors when those contributions leverage or “match” OMAFRA funding.
Low-value agreements for which the total budget is \$5,000 or less are exempt from all indirect cost charges.	0%		See section 4.3 above.

Registered Charitable Organizations and Foundations <sup>5</sup> (as defined by Canada Revenue Agency)	Maximum allowable rate as per their published guidelines or policies.	Funding provided by an organization or foundation with active registered charitable status with the federal government.	Evidence of a policy on maximum allowable indirect must be included with OR-5 submission.
Sub- agreements, where another institution is the primary recipient of funding	At a minimum, the rate charged by the primary recipient.		See section 4.4 above.
Research Grants	25%	Grants provided by any sponsor except as noted above.	See section 3.2.1 above.
Research Contracts with Government Sponsors (federal and provincial)	40% or maximum allowable rate as per their published guidelines or policies.		
Research Contracts	40%	Contracts with any sponsor except as noted above.	See section 3.2.2 above.  However, indirect costs are not required for industry contributions to the Ontario Centres of Excellence (OCE) Voucher for Innovation and Productivity I and II (VIP I and II) programs or Talent Edge (provided industry funds are submitted at the time of Talent Edge application).
Research Service Contracts	40%	Contracts with any sponsor except as noted above.	See section 3.3 above.

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<sup>5</sup> Note that “Not-for-Profit” organizations that are not registered charities are subject to normal indirect charges as per the above policy.