

LABOR CATEGORY BUDGET SAMPLE

Occasionally, federal agencies may require the salaries within a budget to be listed as labor categories instead of identifying individual investigators. These budgets usually include hourly rates that are "fully loaded" (fringe benefits and F&A added on to the base hourly rate). A detailed salary budget outlining hourly rates, fringe benefit amounts and the appropriate F&A Charges is required for proposal processing. The following is an example of a labor category budget.

SALARY and WAGES

Labor Category	Number of Hours	Fully Loaded Hourly Rate*	TOTAL
a. Principal Investigator	1500	166	\$ 249,000
b. Program Manager	1750	125	\$ 218,750
c. Senior Researcher	1975	119	\$ 235,025
d. Mid-Level Researcher	1560	86	\$ 134,160
e. Professional/Researcher	1822	52	\$ 94,744
f. Technical Support	950	57	\$ 54,150
g. (4) Research Engineer Associate (Post-Docs)	8320	45	\$ 374,400
h. (4) Graduate Student	4160	35	\$ 145,600
i. (6) Undergraduate Student	6240	16	\$ 99,840
Subtotal labor (Fully Loaded)			\$ 1,605,669 (a)

OTHER DIRECT COSTS

Travel	\$ 65,000
Publication Costs	\$ 15,000
Tuition Fees (\$16,000 per student per year)	\$ 160,000
Equipment	\$ 83,000
Total Other Direct Costs	\$ 323,000 (b)

**Facilities and Administrative Cost @ 43% (Direct Cost
less equipment and tuition) (Applicable to Total Other
Direct Cost only)**

\$ 35,200 (c)
\$ 1,963,869

Total (Sum a+b+c)

Fully Loaded Rates include:		
<u>Fringe Benefit Rates</u> Faculty=30% OPS=8.40% Student= .60%	<u>Facilities & Administrative Costs at:</u> 43% on Direct Cost less tuition and equipment.	<u>Salary Increase at:</u> Annual Salary increase of 3% should be added each October 1st.