The off-campus rate applies when the preponderance of the effort (e.g., more than 50%) occurs off-campus.
F & A COST RATE
The following are typical exclusions from F & A (indirect) cost charges:
* Equipment with a useful life of more than one year and a unit cost of more than $1,000.
* The amount of each subcontract above $25,000 (F&A cost applied to the first $25,000 for each project period).
* Hospitalization (patient care costs, both in patient and outpatient).
* Tuition charges from the University of Rochester.
* Renovation charges.
* Fully-costed machine shop charges.
* Rental costs of off-site facilities

Industry Sponsored Clinical Trials  30%
The following are typical exclusions from F & A (indirect) cost charges:
  *IRB Fees/

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