

Sample NIH Detailed Budget Justification

Salary Escalation Rates: Based on historical increases, all salary rates have been escalated by 3% per year (unless otherwise noted) to accommodate annual cost of living increases. This escalation has also been applied to current base salaries and stipends in order to estimate anticipated rates in year 1 of the project.

Fringe Benefit Rates: The University of Tennessee (UT) does not have a federally negotiated rate for fringe benefits. All fringe benefits are paid out to individuals based on the actual costs of the benefits they have selected to receive. Each employee has a unique fringe rate. The university maintains this record in the electronic SAP system and will produce documentation for each individual upon request. In the case of an individual yet to be hired, the university estimates using an average of 33% (faculty and staff) or 52% (postdoctoral researchers), unless otherwise indicated.

A. Senior/Key Personnel

- **Dr. Jane Doe, Principal Investigator (1.5 summer months per year).** Dr. Doe will be responsible for the overall coordination and supervision of all aspects of the study. This includes hiring, training, and supervising staff and students, recruiting study participants, coordinating treatment and assessment components, scheduling and staff assignments, and data management. In addition, she will conduct the orientation sessions, perform the statistical analyses, and be responsible for reporting the study's findings. Her 9-month base salary is \$100,000 in year 1, with a 23% fringe benefit rate.
- **Dr. John Smith, Co-Investigator (1.0 summer months per year).** Dr. Smith has experience in membrane studies, numerous biophysical methodologies, and working with peptides, so he will oversee those aspects of the project. His actual 9-month base salary is \$140,000 in year 1, with an 18% fringe benefit rate. His salary request is in compliance with the current salary cap (\$138,825 for 9-month employees).

B. Other Personnel

- **Postdoctoral Researcher (TBD) (12 calendar months per year).** This individual will coordinate the day-to-day management of the study, assist in assessments, be responsible for data entry of all treatment-related data (e.g., scheduling and conducting weights, attendance, self-monitoring), and serve as an interventionist. The 12-month base salary for this position is \$50,000 in year 1.
- **Graduate Research Assistant (TBD) (12 calendar months per year).** This individual will assist with data collection, statistical analysis, and results interpretation, and will also help draft manuscripts for publication and present research findings at scientific meetings. The GRA stipend is \$2,083/month in year 1. GRAs receive health insurance at a flat monthly rate, estimated at \$160.60/month in year 1, with a 10% annual escalation based on historical increases.
- **Undergraduate Student (TBD) (6 calendar months per year).** This individual will work closely with the PI to obtain and process samples and perform integrated data analyses. The student will work approximately 80 hours per month for 12 months per year (equivalent to 6 calendar months per year). Undergraduate students are paid a flat rate of \$10/hour in year 1, with 8% fringe benefits.

C. Equipment

One database server (\$10,000) will be purchased in year 1 to house the raw and analyzed data sets.

D. Travel

\$8,050/year is requested for domestic travel. This includes 1 trip per year (\$3,700) for the PI and Co-I to travel to the Science Medical Center in Chicago, Illinois for collaborative meetings related to the membrane studies. It also includes 1 trip per year (\$4,350) for the PI and GRA to attend a professional conference (e.g., CDC, SRA) to present findings from this research. See breakdown of travel estimate below:

Destination	Purpose	Traveler(s)	Conference Fees	Airfare	Per Diem	Lodging (/night)	Days	Total
Chicago, IL	Collaborative Work	2	N/A	\$750	\$75	\$200	4	\$3,700

TBD Conference	Present Research	2	\$300	\$750	\$75	\$150	5	\$4,350
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F. Other Direct Costs

1. **Materials and Supplies:** \$30,000/year is requested for chemicals, glassware, and plasticware, as well as molecular biology supplies (enzymes for cloning, PCR, recombinant protein production, and primers) and supplies for biochemical experiments (antibodies and western blotting supplies).
2. **Publication Costs:** \$2,000/year is requested to disseminate the results of this research.
5. **Subawards/Consortium/Contractual Costs:** One subaward for \$375,000 will be made to the University of Kentucky. Please see their separate budget and justification for a detailed explanation of costs.
8. **Other Direct Costs:** The GRA working full time on the project will full receive full tuition. This cost is estimated at \$17,726 in year 1, and is projected to increase by 7% per year, based on historical increases.

H. Indirect Costs: The University of Tennessee's federally negotiated indirect cost rate agreement for on-campus research is 51% of modified total direct costs, which excludes equipment (\$5,000+), tuition, and individual subcontracts above the first \$25,000. The rate agreement is negotiated with DHHS (contact: Darryl W. Mayes, 301-492-4855).