

# IDC DISTRIBUTION

## Accountable Office

Texas A&M Office of Research Administration

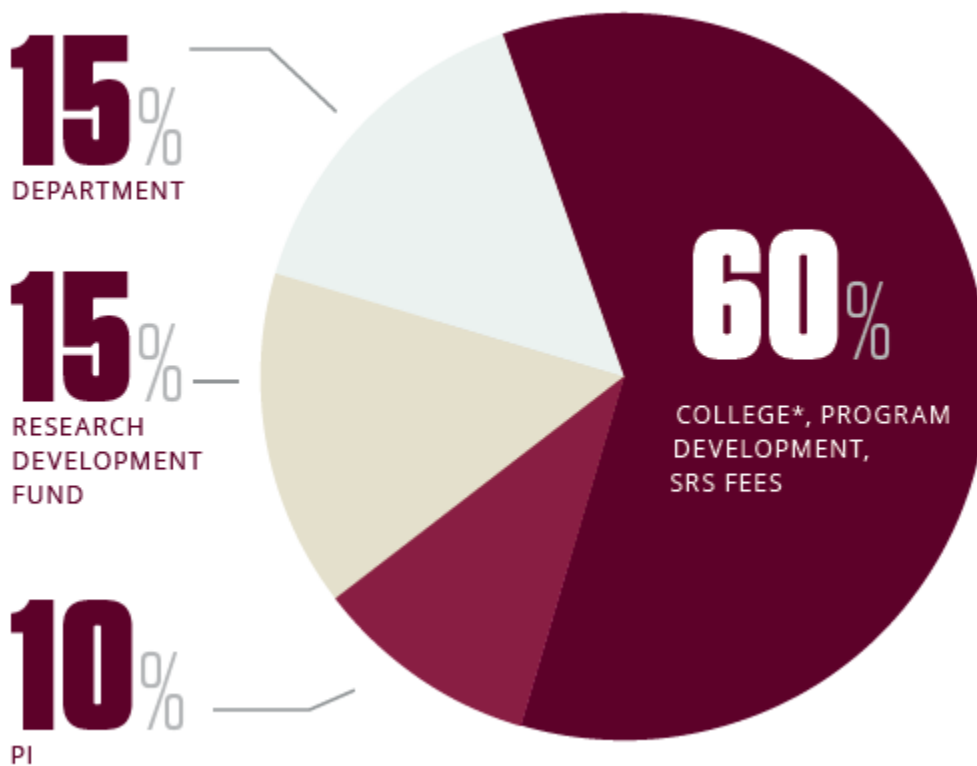
## Contact

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## INDIRECT COST DISTRIBUTION



- ▶ 10% to the PI
- ▶ 15% to the Department
- ▶ 15% to the Research Development Fund
- ▶ 60 % to
  - College\*
  - Program Development
  - SRS Fees

(\*Percentages vary based on college portfolio)

# IDC DISTRIBUTION

## EXAMPLE 1:

- Single PI
- IDC earnings \$1,000
- SRS cost 18% (based on the college portfolio)
- College + Program Development 60% - 18% (SRS cost) = 42%

IDC Distribution:

IDC Return Recipient	% of Total IDC Earned	\$ Amount distributed
PI	10%	10% x \$1,000 = \$ 100
Department	15%	15% x \$1,000 = \$ 150
RDF	15%	15% x \$1,000 = \$ 150
SRS	18%	18% x \$1,000 = \$ 180
College	21%	21% x \$1,000 = \$ 210
Program Development	21%	21% x \$1,000 = \$ 210
<b>TOTAL</b>	<b>100%</b>	<b>\$1000</b>

## EXAMPLE 2:

- Two PIs, two Departments, two Colleges
- IDC earnings: \$1,000
- SRS Cost College A: 18%
- College A IDC Return Rate (60% - 18%) / 2 = 21%
- SRS Cost College B: 26%
- College B IDC Return Rate (60% - 26%) / 2 = 17%

IDC Distribution:

IDC Return Recipient	% of Total IDC Earned	\$ Amount distributed
PI	10% x 0.8 = 8%	8% x \$1,000 = \$ 80
Co-PI	10% x 0.2 = 2%	2% x \$1,000 = \$ 20
Department A	15% x 0.8 = 12%	12% x \$1,000 = \$ 120
Department B	15% x 0.2 = 3%	3% x \$1,000 = \$ 30
RDF	15%	15% x \$1,000 = \$ 150
SRS	College A: 18% x 0.8 = 14.4% College B: 26% x 0.2 = 5.2% Total SRS Cost = 19.6%	19.6% x \$1,000 = \$ 196
College A	21% x 0.8 = 16.8%	16.8% x \$1,000 = \$ 168
College B	17% x 0.2 = 3.4%	17% x \$1,000 = \$ 34
Program Development	16.8%+3.4 = 20.2%	20.2% x \$1,000 = \$ 202
<b>TOTAL</b>	<b>100%</b>	<b>\$1000</b>

## Forms / Tools / Resources

How to look up:

- IDC Agreement
- IDC Allocations
- IDC Distribution

## Policy/ Regulation / Guidance

[Texas Education Code 145: Overhead Cost Recovery](#)