

Object Codes Excluded from Indirect Washington College of Law

***Tuition:**

- 53206- Fellowship Tuition Remission Non-taxable
- 53207- Fellowship Tuition Remission Taxable

****Participants:**

A person or student engaged in an educational training or event; a participant is not a consultant and not an AU personnel.

- 52260- Participant Travel (Non-employee Travel)
- 53113- Activity Participant Support

Subcontracts:

- 52126- Subcontract over \$25,000- AU takes indirect costs on initial \$25,000

Space:

- 52109- Space Rental

Equipment: AU defines as any one, self-contained tangible property item over \$2,500

- 54102- Computer Equipment (Private)
- 54113- Computer Equipment (Government)

Object Code for Indirect/Overhead/F&A: F&A costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

- 50650- University Overhead

On Campus:	39% of Modified Total Direct Costs (Facilities and Administration)
Off-Campus Adjacent:	15% of Modified Total Direct Costs (Administration Only)
Off-Campus Non-adjacent:	11.1% of Modified Total Direct Costs (Modified Administration Only)

* Other object 532 object codes as necessary and determined by WCL Finance.

**In general, participants are the recipients of training provided at a workshop, conference, seminar, symposia, or other short-term instructional or information sharing activity. The participants are not required to provide any deliverable to the university or third party, nor would they be disciplined or terminated for their failure to perform. The National Science Foundation defines participant support costs as “direct costs for items such as stipend or subsistence allowance, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects.”