

ABC Organization								
Sample – Breakdown of Labor Charges								
For the Fiscal Year (FY) ended XX/XX/XXXX								
Position	Annual Salary(a)	Indirect Costs	Project 1	Project 2	Project 3	IR&D	Unallowable Activities	Totals
PRESIDENT (b)	\$75,000	100%						100%
SECRETARY	\$25,000	100%						100%
VP FINANCE & ADMIN	\$60,000	100%						100%
BOOKKEEPER	\$28,500	100%						100%
SENIOR SCIENTIST	\$60,000		100%					100%
SENIOR SCIENTIST	\$60,000			100%				100%
STAFF SCIENTISTS (c)	\$210,000		33%	33%	33%			100%
JUNIOR SCIENTISTS (c)	\$100,000		33%	33%	33%			100%
TOTAL LABOR	\$618,500							100%
(a) Vacation, holiday, sick leave and other paid absences are included in salaries and wages.								
(b) This sample labor breakdown assumes the President is devoted 100% to indirect cost activities. However, in reality, the President's effort may be allocable between indirect administrative activities, direct project work and unallowable activities, such as fundraising.								
(c) Labor category includes multiple positions. Individual names not provided in this sample, but should be for actual labor breakdown submitted.								