

ABC Corporation								
Sample – Breakdown of Labor Charges								
For the Fiscal Year (FY) ended								
Position	Annual Salary(a)	Indirect Costs	NIFA Grant	NIH Grant	NSF Grant	IR&D	Unallowable Activities	Totals
PRESIDENT (b)	\$65,250	\$65,250						\$65,250
VP FINANCE & ADMIN.	\$52,250	\$52,250						\$52,250
BOOKKEEPER	\$24,800	\$24,800						\$24,800
SENIOR SCIENTIST	\$56,600			\$56,600				\$56,600
SENIOR SCIENTIST	\$52,250				\$52,250			\$52,250
SENIOR SCIENTIST	\$60,900					\$60,900		\$60,900
STAFF SCIENTISTS (c)	\$139,300		\$139,300					\$139,300
JUNIOR SCIENTISTS (c)	\$87,000		\$ 87,000					\$87,000
TOTAL LABOR	\$583,350	\$142,300	\$226,300	\$56,600	\$52,250	\$60,900		\$583,350
(a) Salary amounts are net of paid absences (holiday, vacation, sick).								
(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 work on patents.								
(c) Labor category includes multiple positions. Individual names not provided in this sample, but should be for actual labor breakdown submitted.								