T32 Institutional Grant funding is awarded in six cost categories:

1. Training Related Expenses
2. Stipends
3. Tuition and fees
4. Health insurance (part of Training Related Expenses)
5. Travel
6. Facilities & Administrative Costs (F&A)

At time of budget preparation, it is advised to collect needed information early, in collaboration with the PI. This includes:

- Number of anticipated trainees per year
- Career level of trainees
- Appropriate stipend level per trainee
- UW Tuition amounts and anticipated tuition escalation rates
- Required supplies, materials or equipment
- Any additional personnel expenses
- Travel anticipated

**Training Related Expenses**

Training related expenses are those items of cost that are separate from tuition and stipends. This can include staff salaries, equipment, and supplies.

As with all grants, OMB Circular A-21 requires that an institution provide an adequate budget justification explaining the request to directly charge administrative or clerical salaries to the budget.

**Stipends**

NIH issues set NRSA stipend levels for trainees, dependent on trainee career level. NIH issues new stipend levels annually. Check the [T32 Information page](#) for updated levels. FY2022 levels are currently posted. Stipends are intended to defray living expenses. Separate funds are provided for tuition, fees and training related expenses.

At UW, stipends are budgeted in the following sub-object codes:

- **01-50 (Postdoctoral Research Trainee Salary):** Used for post-doc research trainees that receive salary and benefits and meet the following criteria:
  - 10 academic credits during the summer
  - Paid $800 or more a month
  - And paid 5 out of 6 pay periods a quarter
- **01-90 (Graduate Stipends):** Used for pre-doc research trainees with benefits:
  - Registered in 10 academic credits each quarter and 2 academic credits during the summer
  - Paid $800 or more a month
  - And paid 5 out of 6 pay periods a quarter
- **08-02 (Stipends):** Used for pre-doc research trainees without benefits (when all three criteria for 01-90 not met)
Tuition and Fees
Tuition and fees are reimbursed by NIH under NRSA grants. Tuition and fees requests for trainees should be based on the current University of Washington tuition schedules. Tuition and fees include:
- Operating fee
- Service and Activity fee
- Technology fee (if the trainee qualifies for health insurance, they are exempt from the technology fee)
- IMA Bond fee
- Credit Surcharges

NIH will make an adjustment to the amount actually awarded, based on its current NRSA stipends, tuition and fees policy.

Health Insurance
NIH provides funds to offset the costs of health insurance per trainee. This amount is lumped into the training related expenses on the application (capped per NIH policy).

At UW, the amount of benefits to request is tied to the sub-object codes used for the trainee stipend. GIM 3 sets out the latest benefit rates to use when building your T32 budget. Remember: Ask for the full benefit amount calculated using the rates in GIM 3 and NIH will adjust the awarded training related expenses according to its policy cap.

Travel
It is common to have travel expenses budgeted on a T32 to cover the cost of seminars and conferences that comprise part of the training plan experience. All travel related expenses are budgeted for within UW object code 04.

Facilities & Administrative (F&A) Costs
NIH caps the amount of F&A an applicant can request at 8% of total direct costs less equipment, tuition and fees, and the amount of subcontracts in excess of $25,000. Remember to exclude these direct cost line items from your F&A calculation.

Tuition and Health Insurance Shortfall
Both the tuition amount and the health insurance amount awarded per trainee is capped by NIH as set out above. It is recommended that the PI of the T32 meet with his/her mentor team and department representatives prior to proposal submission to discuss methods for covering the shortfall. The University does not have a set policy on how the shortfall is covered, other than it must be in accordance with NIH policy.

Cost Share
Cost share is not mandatory for T32 institutional training grants. The shortfall in tuition and health insurance, while representing a true cost to the University, is not captured on the Cost Share Addendum as cost-share. An Addendum is not required for T32 grants.