

Budget Category and Details	Can Costs Be Used for Calculating MTDC?
PERSONNEL	Yes. All Personnel Costs are Included in MTDC.
Lead Applicant Employee 1	Personnel only includes Lead Applicant employees.
Lead Applicant Employee 2	
FRINGE	Yes. All Fringe Benefit Costs are Included in MTDC.
Fringe Benefits for Employee 1	Fringe only includes benefits for Lead Applicant employees.
Fringe Benefits for Employee 2	
TRAVEL	Yes. All Travel Costs are Included in MTDC.
Employee Trip 1	Travel only includes travel costs of Lead Applicant employees.
Employee Trip 2	
EQUIPMENT	No. Equipment is Never Included in MTDC.
Lead Applicant Item 1 of \$10,000+	However, equipment is now \$10,000 or over.
Lead Applicant Item 2 of \$10,000+	You may be able to move some items into SUPPLIES
SUPPLIES	Yes. All Supplies are Included in MTDC.
Lead Applicant Item 1 up to \$9,999.00	Supplies only include supplies bought by Lead Applicant.
Lead Applicant Item 2 up to \$9,999.00	
CONTRACTUAL	It Depends.
Service Contract for Accountant	Service contracts can be included in MTDC.
Service Contract for Consultant	Service contracts can be included in MTDC.
Contract for Architect	Contracts for Architects are not included in MTDC.*
Contract for Engineer	Contracts for Engineers are not included in MTDC.*
	*Because they are related to Construction.
CONSTRUCTION	No. Construction (and related) costs (like A&E) is Never Included in MTDC.
Construction Contractor 1	Construction only includes construction contracts or done by Lead Applicant.
Construction Contractor 2	
OTHER	Only the First \$50,000 of Each Subaward is included in MTDC.
Subaward 1 (Statutory Partner) \$345K	\$50K can be included in MTDC.
Subaward 2 \$75K	\$50K can be included in MTDC.
Subaward 3 \$40K	\$40K can be included in MTDC.
Participant Support Costs \$100K	\$0 of Participant Support Costs can be included in MTDC.

Budget Category	Included in MTDC?	
PERSONNEL	Yes	Salaries for Lead Applicant employees
FRINGE	Yes	Fringe benefits for Lead Applicant employees
TRAVEL	Yes	Travel costs of Lead Applicant employees
EQUIPMENT	No	The lesser of the capitalization level established for your financial statement purposes, or \$10,000. Items acquired for less than your capitalization can be treated as supplies.
SUPPLIES	Yes	Supplies purchased by Lead Applicant.
CONTRACTUAL		
Service Contract for an Accountant	Yes	Contract for accounting services provided to Lead Applicant

Service Contract for Consultant	Yes	Contract for consulting services provided to Lead Applicant
CONSTRUCTION	No	Construction (and related) costs (like A&E) are treated as capital expenditures when performed by the Lead Applicant or by a private contractor.
Contract for Architect	No	Planning and designing costs are included as construction
Contract for Engineer	No	Planning and designing costs are included as construction
OTHER	Depends	
Subawards		Up to the first \$50,000 of Each Subaward
Subaward 1 (Statutory Partner) \$345K	Yes, \$50K	Only the first \$50K can be included in MTDC.
Subaward 2 – \$75K	Yes, \$50K	Only the first \$50K can be included in MTDC.
Subaward 3 - \$40K	Yes, \$40K	Only the first \$40K can be included in MTDC.
Participant Support Costs	No	Participant support costs, fellowships, Scholarships & tuition remission are excluded from the MTDC
Rental Costs	No	Building and equipment rental costs are excluded from the MTDC.