



CALC+ IGCE Tool

User Guide

Version	Date	Description of Change
1.0	05/2024	Original Issue

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CALC+ IGCE Tool Purpose and Applicability

The [CALC+ Independent Government Cost Estimate \(IGCE\)](#) is a pricing research and documentation tool that allows users to build an estimate using fully loaded labor ceiling rates. The services ceiling rates represented in the tool generally represent a maximum rate a vendor can charge the Government for services, as Government prices do not exceed ceiling rates. Subsequently, Multiple Award Schedule (MAS) fully burdened ceiling rates can be viewed as conservative cost estimates, as prices paid after competition and accounting for geographic economic factors (e.g. labor cost differences between rural Alabama and New York City) frequently drive down costs below ceiling rate values. See '[Appropriate Use](#)' section of this document for more information.

The tool provides the flexibility of including other direct costs, travel, and applying indirect costs to manually entered base labor rates the user defines. Manually entered base labor rates are rates that do not come directly from the MAS fully burdened ceiling rate data in the CALC+ IGCE tool. Other direct costs and travel can be entered to add relevant acquisition cost factors to the fully burdened rates the user finds in searching MAS ceiling rates through the tool or manually entering labor costs and adding the appropriate indirect costs.

When evaluating CALC+ pricing such as Labor Ceiling rates, commonly referred as Multiple Award Schedule (MAS) data, Contracting Officers (COs) must exercise independent business judgment consistent with their authority, while remaining compliant with all applicable regulations and guidance.

Results from CALC+ searches cannot be relied upon exclusively to demonstrate prices are fair and reasonable in accordance with [FAR 15.4](#). Federal acquisition professionals will need additional analysis techniques to make such a determination.

Where does data/prices in the tool come from?

The CALC+ IGCE (Labor Ceiling Rates) data is the same data presented in the [CALC+ QR Hourly Labor Ceiling Rates tool](#).

CALC+ Labor Ceiling Rates data is based on reported negotiated and awarded not-to-exceed (NTE) ceiling rates from Multiple Award Schedule (MAS) contracts. The GSA MAS awarding Contracting Officer (CO) is responsible for populating the MAS NTE ceiling rate database by uploading the Prices Proposed Template (PPT). These PPTs are submitted as part of a vendor's proposal then reviewed and used by the GSA MAS CO to negotiate prices and award the schedule contract. The prices uploaded into the database have been determined to be fair and reasonable ceiling rates. Once the award has been made, the final PPT is uploaded into a GSA-maintained and operated database for use by CALC+. The PPT submitted into the

database, for each vendor, is good for the life of the vendor's scheduled contract and only changes if a contract modification has been processed by the GSA MAS CO. The PPT information is updated in CALC+ on a daily basis when price adjustments are provided.

How does CALC+ IGCE tool work?

The CALC+ IGCE tool is included in the [Pricing Intelligence Suite](#) to support Government acquisition professionals. User credentials are required for access. If you have accessed the CALC+ Quick Rate Prices Paid tool, then the same login credentials apply.

Remember that CALC+ pricing information is intended for market research and price evaluation purposes. It should not be considered as the only resource when making a determination.

Relying solely or primarily on CALC+ for price reasonableness determination is an improper use of this tool.

Appropriate Use

This CALC+ IGCE provides access to negotiated and awarded rates from MAS contracts and can be used to create project cost estimates. The CALC+ IGCE Labor Ceiling Rates tool supports (and is not intended to be in lieu of) the U.S. Government's determination of price reasonableness. The rates shown are the maximum rates a contractor can propose and should not be accepted automatically as the exact order price. The Contracting Officers should always review order level prices in accordance with FAR 8.405-2(d), FAR Subpart 15.4 - Contract Pricing, and FAR 16.505.

In accordance with the MAS contract, "Schedule prices represent not-to-exceed ceiling prices and contractors establish Schedule prices with all order sizes, types, complexities, geographical regions, etc., in mind, anticipating the opportunity to discount prices at the order level." Therefore, all proposed prices shown in CALC+ IGCE are not-to-exceed ceiling prices that are applicable to all order sizes, types, complexities, and geographic regions. These ceiling prices should not be viewed as exact estimates of a specific location, order size, type, and order complexity. The MAS Contracting Officer negotiates with vendors prior to schedule contract award to achieve the contractor "most favored customer" pricing/discounts under similar conditions. To ensure an agency receives the best value at the lowest overall cost when using MAS contracts, agencies are encouraged and empowered to seek price reductions at any time before placing an order. By seeking discounts on all orders, the government can take advantage of flexible and dynamic pricing in the commercial marketplace.

In some cases, the number of comparable prices returned by the CALC+ IGCE Labor Ceiling Rates tool is small and may not fully represent your professional service contract requirement and/or search criteria. Additionally, some of the MAS ceiling rate prices in the tool may not have MAS sales associated with them and users should not assume that all prices have sales when assessing results. The tool may also be used as part of a larger negotiation objective development strategy that seeks fair and reasonable pricing. However, CALC+ IGCE search

results cannot be relied upon exclusively to demonstrate prices are fair and reasonable in accordance with [FAR 15.4](#). Federal acquisition professionals will need to conduct additional analysis to make such a determination.

This tool is being introduced as an initial version with new features and enhancements planned in the future. Users are encouraged to submit feedback and enhancement requests through the Feedback form button displayed on the CALC+ IGCE tool.

Access the CALC+ IGCE Tool

The CALC+ IGCE tool is accessible through the [Pricing Intelligence Suite](#). User credentials are required for creating and managing IGCEs. Click the CALC+ IGCE card followed by the blue Sign In/Create Account button.

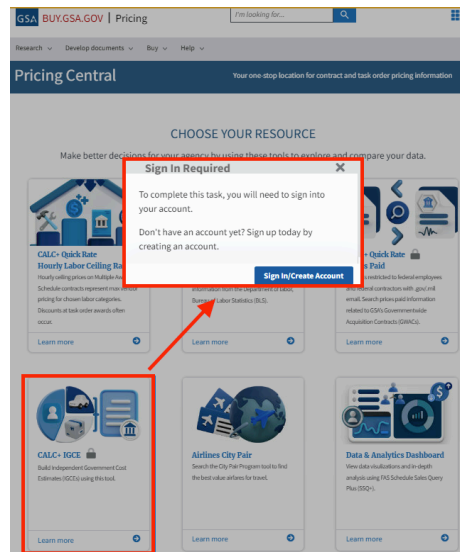


Figure 1 - Pricing Intelligence Suite

Signing In

If you already have an account with a GSA Application (e.g., GSA Advantage, GSA eBuy, GSA Global Supply, USMC Servmart, GSA Fleet, or CALC+ QR Prices Paid), you already have a GSA FAS ID. You may use your existing sign-in credentials (email and password) or Max.gov process to sign into the IGCE tool.

If you are unsure, select Create Account and enter your email address to confirm if your email is already registered. If your email is not registered, proceed with entering the form to create your account.

Creating an account allows users to save their IGCE documents and progress for later use. Only the user can view, modify, or export their own IGCEs. Please refer to the [Single-Sign On \(SSO\) User Guide](#) for detailed account setup instructions or issues.

Create a New IGCE

For first time users, select Create New IGCE to get started. Opening an existing IGCE can be reviewed [here](#).

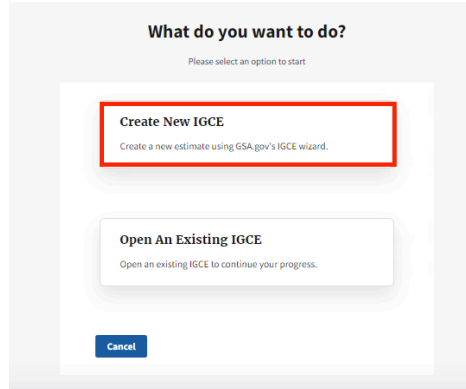


Figure 2 - Create a New IGCE Workflow

Enter the Project Title and Agency

An IGCE's progress and corresponding document are saved to the user's account. The Project Title field is required in order to quickly find the IGCE at a later time for various activities such as modifying, exporting, or deleting. The Project Title must be between 4 - 145 alphanumeric characters. The Agency field is optional to indicate the agency creating the IGCE. Leaving this field blank has no effect on the IGCE. Both fields may be modified in subsequent steps if desired.

Select Continue to Estimate to proceed.

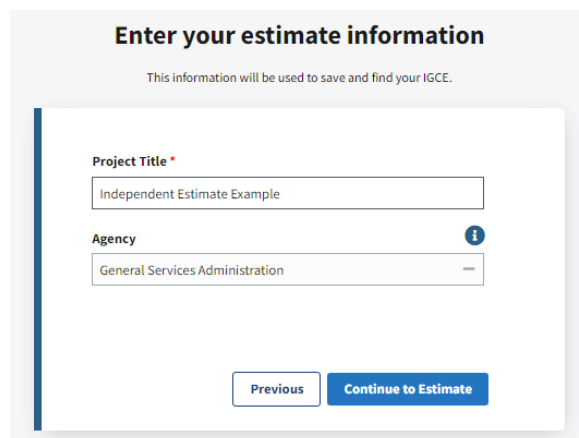


Figure 3 - Enter the Project Title and Agency

⚠ Troubleshooting Tip: If you're unable to continue, please verify your user profile.

1. The Identify field must be Federal Employee (with .gov/.mil email) or Federal Contractor(s) that have been whitelisted (with .gov/.mil email). There are exceptions for .edu email. If this is incorrect, please submit a HelpDesk request to update it.
2. The State field is incorrect. Please update and save changes to your user profile.

The screenshot shows the GSA BUY.GSA.GOV Pricing page. A user profile form is displayed, featuring a 'State or Province' field with a red error message 'State is required.' and a search bar. Below this is a 'Marketing Communications' section with a checkbox for receiving updates. The 'Account Information' section includes an 'Identify yourself' dropdown menu currently set to 'Federal Contractor (with .gov/.mil email)'. A red dashed arrow points from the 'My Profile' link in the top right navigation menu to the profile form.

Figure 4 - Troubleshooting the User Profile

IGCE Estimate Details and Navigation

The project title, agency, and data source details are consistently displayed throughout the IGCE process. Only the project title and agency fields can be modified. The data source field describes the price data that can be searched within the IGCE tool. The Data Source field cannot be modified.

The screenshot displays the 'IGCE Estimate Details' page. It features three columns: 'Project Title' (Independent Estimate Example), 'Agency' (General Services Administration), and 'Data Source' (Labor Ceiling Rates). In the top right corner, there is a blue 'Edit Details' link with a pencil icon, which is highlighted by a red arrow.

Figure 5 - IGCE Estimate Details with Editing Feature

There are 6 steps creating an IGCE: (1) Period of Performance, (2) Direct and Indirect Labor, (3) Other Direct Costs, (4) Travel, (5) Contract Vehicle Fees, and (6) Estimate. All of these steps will be available for each base and option period(s) created. Click on the interactive navigation bar to quickly access each step.

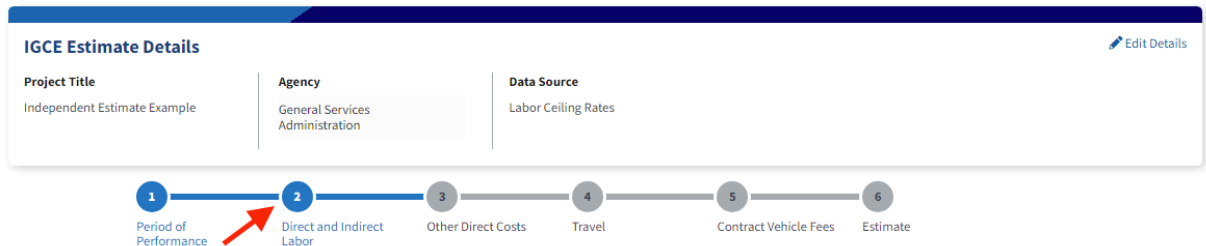


Figure 6 - Interactive Navigation Bar

Step 1 of 5: Period of Performance (Date)

Define the period of performance start and end dates. The date fields allow manual entry or selection through the calendar date picker. Select Continue to Next Step to proceed to the Direct and Indirect Labor step. Opt to Save and Continue or Continue without Saving.

Step 1 of 5: Period of Performance

Figure 7 - Period of Performance Dates (Base Period)

💡 It is recommended to complete steps 1 through 5 of a performance (base) period **before** creating another performance period in the case it is intended to copy over information. Please refer to this [section](#) for creating/copying additional periods of performance.

Step 2 of 5: Direct and Indirect Labor Costs

Direct labor is labor assigned to a specific product, cost center, or contract/task order. When a business manufactures products, direct labor is considered to be the labor of the production crew that produces goods, such as machine operators, assembly line operators, painters, and so forth. When a business provides services, direct labor is considered to be the labor of those

people who provide services directly to customers, such as consultants and engineers. Generally, a person who is charging billable time to a customer is working direct labor hours.

Use step 2 to define direct labor through a search of MAS vendor ceiling rates OR manually enter direct labor with the ability to apply indirect labor rates (e.g., Fringe Benefit, Overhead, General & Administrative, and Fee/Profit).

The screenshot shows the 'Direct and Indirect Labor' form. At the top, a navigation bar highlights Step 2 of 5. Below it, a 'Base Period' bar is shown. A 'Create New' button is on the right. The main form area is titled 'Direct and Indirect Labor' and contains a search bar for MAS vendor ceiling rates. Below the search bar are input fields for Occupation, Source, Hourly Rate (HR), Unit, and Hours. There are also checkboxes for 'Enable Indirect Rates' and input fields for Fringe Benefit, Overhead, General & Administrative, and Fee/Profit. A 'Delete this row' button is at the bottom left, and a 'Total' field is at the bottom right. The form is numbered 1 through 21 for reference.

Figure 8 - Direct and Indirect Labor Cost Layout

1. **Interactive Navigation Bar** highlighting Step 2 of the selected period of performance
2. **Interactive Period of Performance Bar** to move between periods of performance
3. Ability to **create** additional option period(s)
4. **Add** a new LCAT/occupation row
5. **Search** and select the average of MAS vendor ceiling rates. This will automatically populate the Occupation, Source, and Hourly Rate fields.
6. **Occupation**: the selected or manually entered LCAT expected to perform direct labor
7. **Source**: the source of the LCAT. If the LCAT is manually entered, then enter the source (e.g., 'Previous contract #' or 'Salary.com').
8. **Hourly Rate**: The amount of money that is charged, paid, or earned for every hour worked.
9. **Unit**: By default, this field is set to Hours. (FTE is not yet available.)
10. **Hours**: The actual number of hours to be performed by the LCAT. By default, 1920 hours are used, but can be modified for the LCAT.

11. **Enable Indirect Rates:** Use this checkbox for manually entered direct labor to apply indirect rates to the Hourly Rate. *This feature is solely for manual rates since MAS labor ceiling rates are fully burdened.*

💡 Indirect rates are calculated by row and do not apply to the entire page. Please refer to the [Indirect Calculations](#) to view how indirect rates are applied to the direct hourly rate within Step 2.

12. ***Fringe Benefit %**
13. ***Overhead %**
14. ***General & Administrative %**
15. ***Fee/Profit %**
16. **Delete** the LCAT row information. This cannot be restored once deleted.
17. **Total:** The total of the Hourly Rate X number of hours. If indirect rates are applied, this will include the compounded total of the base labor rate with the other input costs (indirect rates) in the case of manual labor category entries.
18. **Count** of Occupation Rows
19. **Total** value of all direct and indirect labor costs
20. **Add** a new LCAT/occupation row
21. Real-time display of the selected or entered LCAT in #6

*See [Appendix A](#) for description and guidance.

Search and Select the LCAT

As seen in Figure 8 - Item 5, the LCAT/Occupation can be searched and selected to populate data based on labor ceiling rates.

Click the 'Search MAS vendor ceiling rates by occupation' button to get started. On the 'Add Labor Rate' screen (see Figure 9), there are two (2) methods to generate the primary search.

1. Begin typing characters and select from the pre-populated suggestions. (Note: this method will display any findings as an **exact match** of your selection.)
2. Type characters for a labor category, vendor name, or contract number and click Search. (Note: this method will display any findings that **contain** the characters entered in the search bar.)

💡 **Users should attempt to narrow the labor category search to avoid non-comparable titles.** For example, searching 'Supervisor' could return unrelated results such as Warehouse Supervisor, Data Entry Supervisor, Restoration Supervisor, etc.

💡 The Security Clearance filter defaults to 'All' which displays results that either do or do not have a security clearance. Please choose 'yes' or 'no' to separate the data as needed.

The average value of the results will recalculate when the search filters are modified and/or the result rows are excluded from the displayed list. Select the average price to insert the LCAT/occupation with the average hourly rate into the Direct Labor row.

1 Add Labor Rate

Search by: project manager

Project Manager
Project Manager II
Project Manager I

Filters: Reset All

Education Level: [Dropdown]
Experience: 0 yrs to 45 yrs
Price Range: \$15 - \$500

2 Add Labor Rate

Search by: Project Manager

\$86.37 (Labor Ceiling Rate Avg.)
\$36.75 (Minimum)
\$49.08 (Mid-Range)
\$86.37 (Average)
\$123.65 (High-Range)
\$112.50 (Maximum)

Showing from 1 - 28 out of 281 Results for "Project Manager"

Occupation	Hourly Rate	Education
Project Manager	\$76.15	HS
Project Manager	\$78.00	AA
Project Manager	\$78.00	None
Project Manager	\$48.25	HS
Project Manager	\$43.35	BA
Project Manager	\$55.00	HS

3 Direct and Indirect Labor

Project Manager - \$165,830.40

The IGCE tool provides the ability to search and select thousands of labor ceiling rates from GSA's government wide Multiple Award Schedule (MAS) acquisition program. MAS rates are fully burdened, including indirect costs, vendor profit, and contract vehicle access fees. Select the blue box on the right to search these vendor labor rates. If you have your own rate information already, input hourly wage rates manually below and burden them with indirect rates, or manually input a fully burdened rate directly below.

Review Searched MAS vendor ceiling rates by occupation | Modify Rates

Occupation	Source	Hourly Rate (HR)	Unit	Hours
Project Manager	CALC+	\$ 86.37	Hours	1920

Figure 9 - Searching and Selecting an Occupation with Hourly Rate

💡 Click Modify Rates to overwrite LCAT/occupation data derived from the CALC+ (Labor Ceiling Rates) source. Altering pre-populated fields provided by the IGCE tool will convert the row to a manual entry.

💡 Save your work throughout the IGCE to avoid losing information. You can save and resume your progress at any time.

Step 3 of 5: Other Direct Costs (Optional)

Other Direct Costs (ODCs) can be optionally added to the IGCE to reflect costs that are not treated as neither a direct material nor direct labor cost. Examples of ODCs may include special tooling and test equipment, computer services, consultant services, preservation, and packaging.

Click Add Row and choose the appropriate ODC type from the list provided. Choose 'Other' if the listed types are not applicable to your acquisition scenario. The Description field can be used to describe further information. Manually enter the base cost for the ODC within this line. This cost is determined by the user and should be based on best practices and existing resources such as past contracts.

The following indirect rates may be added to ODCs by selecting the Enable Indirect Rates checkbox:

1. ***Materials & Subcontracting %**
2. ***General & Administrative %**
3. ***Fee/Profit %**

*See [Appendix A](#) for description and guidance.

💡 Indirect rates are calculated by row and do not apply to the entire page. Please refer to the [Indirect Calculations](#) to view how indirect rates are applied to ODCs within Step 3.

Figure 10 - Add Other Direct Costs (ODCs)

Step 4 of 5: Travel (Optional)

Click Add Row and enter travel-related costs. The cost is determined by the user and should be based on best practices and existing resources such as past contracts or government per diem travel rates.

Figure 11 - Add Travel Costs

The following indirect rate(s) may be added to Travel by selecting the Enable Indirect Rates checkbox:

General & Administrative %: See [Appendix A](#) for description and guidance.

💡 Indirect rates are calculated by row and do not apply to the entire page. Please refer to the [Indirect Calculations](#) to view how indirect rates are applied to travel within Step 4.

Step 5 of 5: Contract Vehicle Fees

Currently, MAS ceiling rates is the only data source provided in the IGCE tool. Those rates include the GSA Industrial Funding Fee (IFF). Therefore, additional calculations are not required in this step. As additional LCAT price/rate sources (e.g., Prices Paid/contract vehicles) are added to the tool, this step will allow contract vehicle fee calculations.

Create/Copy Option Period(s)

💡 It is highly recommended to create an option period after completing the base period because creating option period(s) can be copied. In the event a blank option period is copied, the user must re-enter all steps and details.

1 2 3 4 5 6
Period of Performance Direct and Indirect Labor Other Direct Costs Travel Contract Vehicle Fees Estimate

Step 1 of 5: Period of Performance

Base Period

Please enter the Base Period of Performance start and end dates

Option Period(s) may be created here to support additional periods of performance

Create New +

Create New
Copy From Base

Period of Performance

Performance Start * 09/18/2024

Performance End * 09/17/2025

Save Close Continue to Next Step

Figure 12 - Create an Option Period

Up to 10 option periods can be created in the IGCE. However, only the previous option period can be copied to create another option period. One year of additional performance is assumed but can be modified. *Option period dates must not overlap.*

Option Periods are displayed as clickable tabs. Notice the selected tab with the step guidance when building an IGCE to ensure details are entered in the correct period of performance.

Step 3 of 5: Other Direct Costs

An Other Direct Cost (ODC) is a cost that can be identified specifically with a final cost objective that is not treated as either a direct material or direct labor cost. Examples of ODCs may include special tooling and test equipment, computer services, consultant services, preservation, and packaging. Travel-related costs can be added in the next step.

Row	Type	Cost	Description
Row 1		\$	

☒ Enable Indirect Rates

Materials & Subcontracting: %
General & Administrative: %
Fee/Profit: %

Figure 13 - Navigating Option Period Tabs across Steps

Adding the Escalation Rate

An escalation rate can be applied to both CALC+ and manual rows within the Direct and Indirect Labor (Step 2). Manually-entered rows have the option to unapply the escalation rate in the event that the hourly rate already considers the escalated value.

Escalation rates are not applied to Other Direct Costs and Travel steps.

Step 2 of 5: Direct and Indirect Labor

Escalation Rate (up to 20%)

3 % What is Escalation Rate?

Direct and Indirect Labor

Project Manager - \$170,803.20

The IGCE tool provides the ability to search and select thousands of labor ceiling rates from GSA's government-wide Multiple Award Schedule (MAS) acquisition program. MAS rates are fully burdened, including indirect costs, vendor profit, and contract vehicle access fees. Select the blue box on the right to search these vendor labor rates. If you have your own rate information already, input hourly wage rates manually below and burden them with indirect rates, or manually input a fully burdened rate directly below.

☐ Apply escalation rate to "Hourly Rate"

Occupation	Source	Hourly Rate (HR)	Unit	Hours
Project Manager	CALC+	\$ 86.37	Hours	1920
		Escalated HR = \$88.96		


[Delete this row](#)

Total: \$170,803.20

Figure 14 - Calculating the Escalated Value

1. The **Hourly Rate (HR)** field displays the original or base amount.
2. The **Escalated HR** read-only field displays the calculated value of the Hourly Rate x Escalation Rate %.

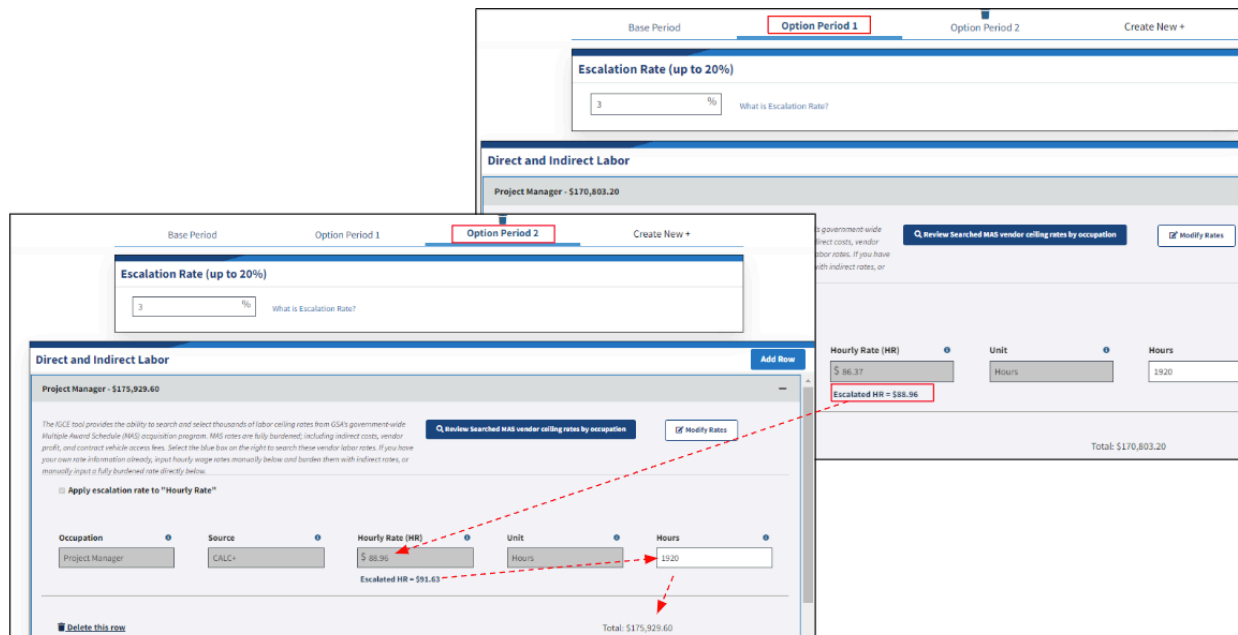
- The row's **total value** displays Escalated HR x Number of Hours. For manual rows, any indirect rates (e.g., Fringe Benefit, Overhead, G&A, and Fee/Profit) will be included in the total value.

 **Reminder:** Selecting Modify Rates to overwrite LCAT/occupation data derived from the CALC+ (Labor Ceiling Rates) source will convert the row to a manual entry. Therefore, the escalation rate can be unapplied if necessary.

 Copying an option period (with an escalation rate) to another option period:

- The escalation rate % is copied but may be modified.
- The option period copy uses the previous/original period's information thus compounding the escalation over time. See behavior illustrated below. Manual rows with the 'Apply escalation rate to Hourly Rate' box unchecked are exempt.

Using the same 'Project Manager' example from Figure 14, the user proceeds copying Option Period 1 to create Option Period 2. The Option Period 1 Escalated HR of **\$88.96** is used as the Option Period 2 (Base) Hourly Rate and applies the 3% Escalation Rate to calculate the Escalated HR of **\$91.63**.



The screenshot displays the software interface for managing labor rates. It shows two overlapping windows. The top window is for 'Option Period 1' and the bottom window is for 'Option Period 2'. Both windows have a 'Base Period' tab and an 'Option Period' tab. The 'Option Period 2' window is active, showing a table for 'Direct and Indirect Labor'. The table has columns for 'Occupation', 'Source', 'Hourly Rate (HR)', 'Unit', and 'Hours'. A red dashed arrow points from the 'Escalated HR = \$88.96' value in the 'Option Period 1' window to the 'Hourly Rate (HR)' field in the 'Option Period 2' window, which now shows 'Escalated HR = \$91.63'.

Figure 15 - Copy Behavior with Escalation Rates Applied

 Escalation rates are not applied to Other Direct Costs and Travel steps.

Delete Option Period(s)

Only the last option period can be deleted at a time. Deleted option periods cannot be restored.

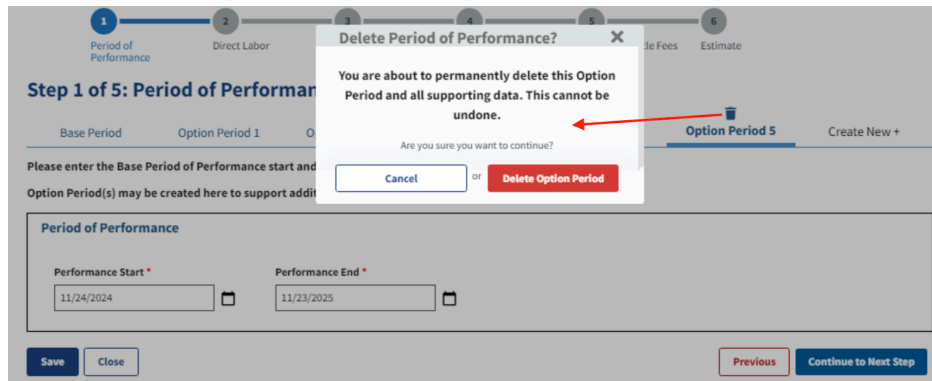


Figure 16 - Deleting an Option Period

Final Estimate Review

The final estimate (summary) page displays rolled up costs by period of performance and step. This page is not editable. Select the Edit button on the corresponding period and step for modifications. The Edit Estimate button at the top of the page defaults to the Base Period's Period of Performance Step.

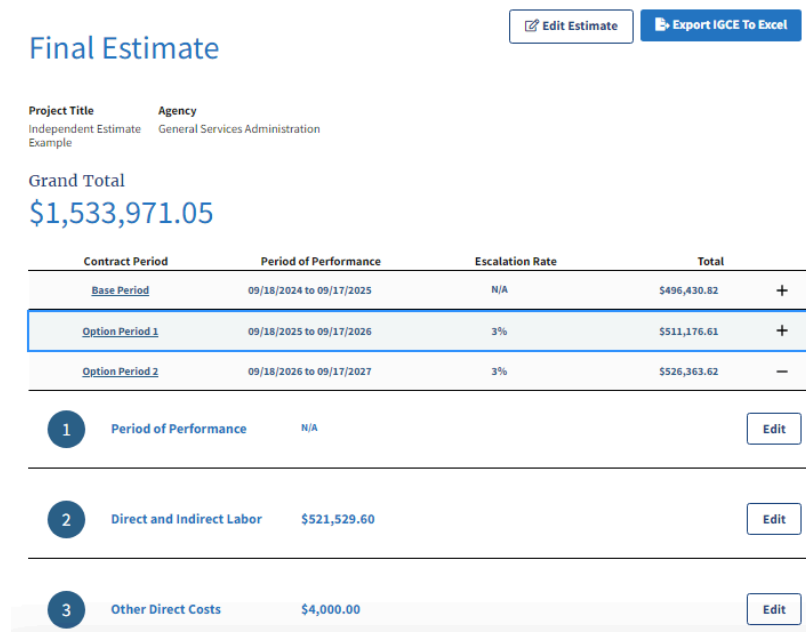


Figure 17 - Final Estimate

Export

The Final Estimate and details of the IGCE may be exported for support documentation. Data can be exported for viewing or editing in spreadsheet platforms such as Microsoft Excel or Google Sheets.

Click Export IGCE to Excel to get started.

Edit Estimate Export IGCE To Excel

Final Estimate

Project Title: Independent Estimate Example Agency: General Services Administration

Grand Total: **\$1,533,971.05**

Contract Period	Period of Performance	Escalation Rate	Total
Base Period	09/18/2024 to 09/17/2025	N/A	\$496,430.82 +
Option Period 2	09/18/2026 to 09/17/2027	3%	\$526,363.62 -

Option Period 2

Contract Period	Period of Performance Start	Period of Performance End	Escalation Rate	Total
Option Period 2	09/18/2026	09/17/2027	3.00%	\$526,363.62

Direct Labor **\$521,529.60**

Occupation	Source	Hourly Rate	Escalated Hourly Rate	Unit	Hours	Total
Project Manager	CALC+	\$88.96	\$91.63	Hours	1920	\$175,929.60
Program Manager II	CALC+	\$174.76	\$180.00	Hours	1920	\$345,600.00

Other Direct Cost **\$4,000.00**

Type	Description	Cost	Materials & Subcontract	General & Administrative	Fees & Profits
Material, Equipment, etc	Software licenses	\$4,000.00			

Travel **\$834.02**

Type	Description	Cost	General & Administrative Total
Travel	Annual Conference - Roui	\$834.02	\$834.02

IGCE Summary Base Period Option Period 1 Option Period 2 IGCE Flow Data +

Figure 18 - Export the IGCE to Excel

Open Existing IGCEs

Users can resume progress and perform other actions by visiting their list of existing IGCEs. After selecting the CALC+ IGCE card from the Pricing Intelligence Suite, choose Open an Existing IGCE from the workflow option as shown below.

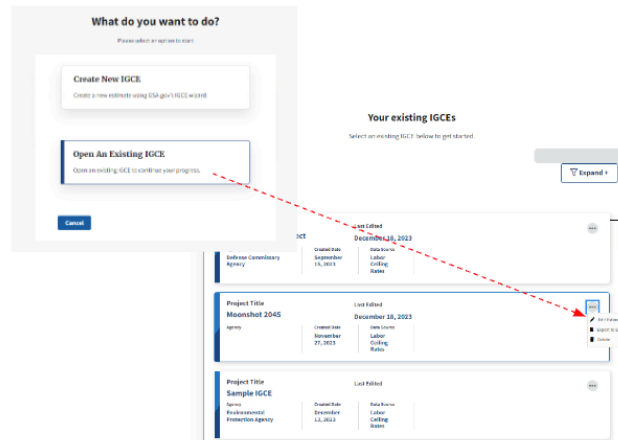


Figure 19 - Open an Existing IGCE

Delete IGCEs

Visit the list of existing IGCEs as shown in Figure 18 for the option to delete an IGCE. Please be advised that deleting an IGCE is permanent. **The document cannot be restored once confirming the deletion.**

As a reminder, users must exercise independent business judgment while remaining compliant with all applicable regulations and guidance.

Points of Contact

fasdigitalsupport@gsa.gov

Appendix A (Indirect Rate Descriptions and Guidance)

1. **Fringe Benefit:** This relates employee associated costs such as health plan expenses, pension plan expenses and workman's compensation expenses among others. Rates can vary by company, but are typically 30% - 40%. Your supporting auditor may have a standard rate.
2. **Overhead:** This relates to all ongoing business expenses not including or related to direct labor or direct materials used in creating a product or service. A company must pay overhead on an ongoing basis, regardless of how much or how little the company is selling. Rates can vary by company but are typically 100% - 150%. Your supporting auditor may have a standard rate.
3. **General & Administrative:** Relates to expenses incurred for the overall operation or running of the business. They are not identifiable to a project, contract, order, or product. They are not identifiable to operations or production. They are necessary expenses to run or manage the business as a whole. Rates can vary by company, but are typically 5% - 15%. Your supporting auditor may have a standard rate.
4. **Fee/Profit:** Fee and Profit are used interchangeably and defined as the amount over and above allowable and allocable costs paid to a company or organization. Generally speaking, fee applies to cost reimbursable contracts and profit applies to fixed price contracts. Fee is often calculated using a structured method and typically runs 3% - 10%. Profit rewards greater performance risk and is often much higher, 15% - 30% or more.
5. **Materials & Subcontracting:** This expense, commonly referred to as M&S, relates to subcontract management and purchasing materials including inventory management expenses. This is commonly only when these expenses are significant enough to warrant their own cost allocation. Rates can vary by company, but are typically 5%- 10%. Your supporting auditor may have a standard rate.

Appendix B (Indirect Rate Calculations)

Step 2 (Direct and Indirect Labor) Indirect Rates Calculation

$$B + (B \times F) + ((B + (B \times F)) \times O) + ((B + (B \times F) + ((B + (B \times F)) \times O)) \times G) + ((B + (B \times F) + ((B + (B \times F)) \times O) + ((B + (B \times F) + ((B + (B \times F)) \times O)) \times G)) \times Fee)$$

Base Total (B) | Fringe (F) | Overhead (O) | Materials & Subcontracting (M) | General & Administrative (G)

OR

Simplified Version:

$$\text{Base Total} + (\text{Base Total} \times \text{Fringe}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe})) \times \text{Overhead}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe})) \times \text{Overhead})) \times \text{General \& Administrative}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe})) \times \text{Overhead}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe}) + ((\text{Base Total} + (\text{Base Total} \times \text{Fringe})) \times \text{Overhead})) \times \text{General \& Administrative})) \times \text{Fee})$$

Note: Base Total here refers to the Hourly Rate (or Escalated Hourly Rate where applicable) x Number of Hours

Step 3 (Other Direct Costs) Indirect Rates Calculation

$$(\text{Cost} \times (1 + \text{Materials \& Subcontracting})) \times (1 + \text{General \& Administrative}) \times (1 + \text{Fee})$$

Step 4 (Travel) Indirect Rates Calculation

$$\text{Cost} \times (1 + \text{General \& Administrative})$$