How to apply indirect costs to projects performed partially or entirely off-campus.

1. **Is any part of the project being performed off-campus?**
   - **No**
     - **Is the entire project being performed at the off-campus location?**
       - **Yes**
         - Use the off-campus rate for the entire project
       - **No**
         - **Is the on-campus portion or the off-campus portion of the S&W more than 75% of the total?**
           - **Yes**
             - Costs should be apportioned between on-campus costs that incur the on-campus rate and off-campus costs that incur the off-campus rate.
           - **No**
             - Use the on-campus rate for the entire budget period if more than 75% of the S&W are on-campus, or use the off-campus rate for the entire budget period if more than 75% of the S&W are off-campus.
   - **Yes**
     - **Is the off-campus space/facility owned by Pitt?**
       - **Yes**
         - **Is the entire project being performed at the off-campus location?**
           - **Yes**
             - Use the off-campus rate for the entire budget period, and apportion costs between the on- and off-campus rates for the other budget periods.
           - **No**
             - Use the on-campus rate for the entire budget period if 50% or more of the S&W are on-campus, or use the off-campus rate for the entire budget period if more than 50% of the S&W are off-campus.
       - **No**
         - **Is the lease charged to the project budget?**
           - **Yes**
             - **Are the total combined salaries and wages (S&W) for the budget period $100,000 or more?**
               - **Yes**
                 - Use the on-campus rate for the entire budget period if 50% or more of the S&W are on-campus, or use the off-campus rate for the entire budget period if more than 50% of the S&W are off-campus.
               - **No**
                 - Use the on-campus rate for the entire budget period if more than 75% of the S&W are on-campus, or use the off-campus rate for the entire budget period if more than 75% of the S&W are off-campus.
           - **No**
             - Use the on-campus rate for the entire budget period if more than 75% of the S&W are on-campus, or use the off-campus rate for the entire budget period if more than 75% of the S&W are off-campus.