Overview: The definitions below lists all valid F&A bases that are now to be used in UD Financials effective May 2018.

**F&A Base Definitions**

- **FXTDC** = F&A calculated on all budget items, the Total Direct Cost (TDC)
- **SLNWG** = F&A calculated only on salaries, wages and fringe benefits
- **MTDC** = F&A calculated on Modified Total Direct Cost. TDC – exempt items = MTDC
  Exempt items: Equipment ≥$5,000 per item with a useful life of one year or more; subaward costs >$25,000; Rent; Tuition; Participant Support Costs; Patient Care Costs, Ship costs (MTDC is defined in 2 CFR 200.68)
- **NOFA** = DO NOT USE. This category has to exist in the PeopleSoft tables for running background processes, but it should not be used as the F&A Type in any proposal or award.