**APPENDIX B**

CALCULATING YOUR AGENCY’S OVERHEAD RATE

Use your agency’s IRS 990 to calculate your agency’s overhead rate. If you don’t file the IRS 990 you still **MUST** submit your overhead percentage calculation and a clear explanation of how you came to this percentage. Please use a local calculation, not your national organization’s number.

**What is your agency’s overhead rate for the most recent fiscal year? \_\_\_\_\_\_\_ %**

 If you file the IRS 990

 Management and General (Part IX, Line 25, Col C)

 + Fundraising (Part IX, Line 25, Col D)

 =

 Divide by Total Revenue (Part VIII, Line 12, Col A)

 **= OVERHEAD RATE** **\_\_\_\_\_\_\_\_\_\_\_%**

 If you file the IRS 990EZ

 Total Expenses (Part I, Line 17)

 - Program Expenses (Part III, Line 32)

 =

 Divide by Total Revenue (Part I, Line 9)

 **= OVERHEAD RATE** **\_\_\_\_\_\_\_\_\_\_\_%**

 ***OR***

Calculate your direct service % of time you spend planning for or providing services to participants or clients. Remainder of time is indirect % and includes things like fundraising, paying bills, fiscal…)