**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…)