

**Guidelines for IRC Eligible Direct Costs and Overhead Rates,  
CHIST-ERA Call 2022**

**General:**

Maximum funding to any one Principal Investigator is limited to €150,000 per project. This total is inclusive of overhead and the maximum will only be allocated to truly exceptional proposals. One mission of Irish Research Council is to support early-stage research careers. Particular emphasis will be given to the support of PhD students and early-stage Postdoctoral contracts under these awards.

**Recurrent Eligible Direct Costs:**

Postgraduate stipends and fees (the maximum funding from the award for the stipend is €18,500 per annum; fees will be paid up to a max of €5,750 per annum). Note: three-year funding will be provided as standard. For a fourth year of funding to be awarded a recognised structured Ph.D. programme must be in place for students and specific justification provided.

**Post-doctoral salaries, to include:**

- Base Salary See IUA Salary Scales (the point on the scale should be determined by qualifications and experience and the rationale for selecting this point should be explained in the budget justification)
- Employer's PRSI Contribution

Arising from the inclusion of exchequer-funded postdoctoral researchers in the Single Public Service Pension Scheme, the 20% pension contribution that has been a feature of Irish Research Council postdoctoral awards no longer applies for the majority of researchers. For further information on pension eligibility, please refer to policies outlined by the host organisation.

**Eligible Direct Costs:**

- Minor research equipment costing less than €10,000 (total over 3 years)
- Research supplies (Consumables)
- Conferences and workshops
- Travel
- Books and journals

**Overheads:**

Will be set at a maximum of 20% of overall eligible direct costs (see above) less equipment. Overhead will offset institutional indirect costs including for example costs such as heating and air conditioning. These are incurred for common or joint objectives and cannot be identified readily and specifically with a particular sponsored programme or project. Other examples include:

- General technical support
- Accounting services
- General administration services
- Telecommunications
- Library & information Services
- Central computing Services
- Office support and secretarial services
- Office and laboratory space
- Student services

Overhead expenditure will be subject to appropriate auditing and monitoring.

**ENDS**