

Environmental Surcharge

The current Environmental Surcharge Rate and applicable GL Accounts can be found on the OSPA Budget Preparation Page or here: <https://ehs.uky.edu/objcodes.php>

The Environmental surcharge was originally introduced at the University of Kentucky in 1994 to address the need of hazardous and radioactive materials waste disposal. Minor modifications were made to the program in the first few years, but a consistent broad-based surcharge applied against materials, supplies, and capital equipment has been in place since July 1, 1998. The premise behind this approach was to promote fairness, consistency, and uniformity, as well as to tie hazardous waste disposal back to the original charge. This program meets Cost Accounting Standards required for charging Federal grants and contracts.

Charges for waste disposal must be applied uniformly. UK is applying the surcharge uniformly to all purchases-everyone pays the same rate. There is no discriminatory or inconsistent pricing.

The Environmental Surcharge is charged as a direct cost and is excluded from the indirect cost calculation per the [DS2 Indirect Cost Pool](#).

More information can be found here: https://ehs.uky.edu/charge_0001.php