**Example of Overhead Cost Pool Elements**

* Occupancy/Facilities-related costs (leased space, utilities, maintenance, etc.)
* Service Center Usage Costs (Intermediate Cost Pools – MIS, HR Service Centers, etc.)
* Telephone/Telecommunications costs
* Depreciation Expenses (capital equipment purchases, computers, furniture, office equip, etc.)
* Indirect travel (not charged direct to contracts)
* Training courses
* BD/Division-specific Taxes and Licenses
* Indirect/Expense labor specific to Business Unit/Division (Secretaries, etc.)
* Office Supplies
* Postage and Handling
* Dues, Memberships and Subscriptions
* Pre-employment Costs (Advertising, Recruiting, Relocation, Agency Fees, etc.)

**Example of G&A Cost Pool Elements**

* Bid and Proposal (B&P) Costs
* IR&D
* Sales and Marketing Costs
* Legal and Accounting expenses
* Corporate Communications/Public and Government Relations
* Sector/Group/Corporate Executives, Staff and related expenses
* Sector/Group/Corporate–wide insurance costs
* CAS 403 Allocations (Home Office Allocations from Parent, if applicable)

**Examples of Fringe Cost Pool Elements**

* FICA/Medicare Employer Matching
* Workers Compensation
* Vacation
* Paid Holidays
* Other Paid Time-off (Sick time, Jury Duty, Facility Shut-downs, etc.)
* Unemployment Insurance
* Employer-paid Health Benefits (Medical, Dental, Life, Vision, Wellness Programs, etc.)
* Employer-paid contribution to retirement programs (401k, etc.)
* Bonuses