

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:	DATE:11/20/2015
ORGANIZATION:	FILING REF.: The preceding agreement was dated
University of California (UCOP)	02/04/2011
Office of the President	
1111 Franklin St., #10310	
Oakland, CA 94607-5200	

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2009	06/30/2010	20.00	On-Campus	All Programs
FINAL	07/01/2009	06/30/2010	7.80	Off-Campus	All Programs
PRED.	07/01/2010	06/30/2011	20.00	On-Campus	All Programs
PRED.	07/01/2010	06/30/2011	7.80	Off-Campus	All Programs
PRED.	07/01/2011	06/30/2014	17.80	On-Campus	All Programs
PRED.	07/01/2011	06/30/2014	9.30	Off-Campus	All Programs
PROV.	07/01/2014	06/30/2016	17.80	On-Campus	All Programs
PROV.	07/01/2014	06/30/2016	9.30	Off-Campus	All Programs

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

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SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	12/1/2015	6/30/2017	35.20	All	All Employees

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Prior to 12/1/2015, the fringe benefits were specifically identified to each employee and were charged individually as direct costs. Effective 12/1/2015, the fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed on the next page.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

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DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

DEFINITION OF ON-CAMPUS AND OFF-CAMPUS RATES

DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wages costs exceed \$250,000.

Effective December 1, 2015, the following fringe benefits are included in the fringe benefit rate(s):

BENEFITS ADMINISTRATION, DENTAL, DISABILITY, LIFE, MEDICAL, UNEMPLOYMENT, VISION, AND WORKERS' COMPENSATION INSURANCE, EMPLOYEE SUPPORT PROGRAMS, FICA AND MEDICARE TAX, INCENTIVE AWARD PROGRAMS, AND RETIREMENT BENEFITS.

NEXT PROPOSAL DUE DATE

A Fringe Benefit rate proposal based on actual costs for fiscal year ending 06/30/16, will be due no later than 12/31/16.

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SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of California (UCOP) Office of the President

(INSTITUTION)

(SIGNATURE)

Nathan Brostrom

(NAME)

EVP-Chief Financial Officer

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

11/20/2015

(DATE) 2342

HHS REPRESENTATIVE:

Janet Turner

Telephone:

(415) 437-7820

Digitally signed by Arif M. Karim -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,
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