

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 University of California (UCR)
 Riverside Campus

DATE:03/14/2018
 FILING REF.: The preceding
 agreement was dated
 04/30/2015

, CA

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>
PRED.	07/01/2013	06/30/2015	52.00	On-Campus	Organized Research
PRED.	07/01/2015	06/30/2016	54.00	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2018	55.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2019	55.50	On-Campus	Organized Research
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2013	06/30/2015	58.50	On-Campus	Instruction
PRED.	07/01/2015	06/30/2019	51.00	On-Campus	Instruction
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2013	06/30/2015	44.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	51.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2013	06/30/2015	18.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	10.60	Off-Campus	Other Sponsored Activities

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

*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	1/1/2018	6/30/2018	37.20	All	Faculty
FIXED	1/1/2018	6/30/2018	10.80	All	Faculty Summer
FIXED	1/1/2018	6/30/2018	24.40	All	HSCP Faculty
FIXED	1/1/2018	6/30/2018	3.20	All	No Benefit Eligibility
FIXED	1/1/2018	6/30/2018	40.00	All	Other Academic
FIXED	1/1/2018	6/30/2018	19.00	All	Partial Benefit Eligibility
FIXED	1/1/2018	6/30/2018	24.80	All	Post Doc
FIXED	1/1/2018	6/30/2018	46.50	All	Staff Exempt
FIXED	1/1/2018	6/30/2018	56.30	All	Staff Non- Exempt
FIXED	1/1/2018	6/30/2018	1.80	All	Student
FIXED	7/1/2018	6/30/2019	39.10	All	Faculty
FIXED	7/1/2018	6/30/2019	11.10	All	Faculty Summer
FIXED	7/1/2018	6/30/2019	25.60	All	HSCP Faculty
FIXED	7/1/2018	6/30/2019	3.20	All	No Benefit Eligibility
FIXED	7/1/2018	6/30/2019	42.00	All	Other Academic
FIXED	7/1/2018	6/30/2019	19.80	All	Partial Benefit Eligibility
FIXED	7/1/2018	6/30/2019	25.70	All	Post Doc
FIXED	7/1/2018	6/30/2019	48.70	All	Staff Exempt
FIXED	7/1/2018	6/30/2019	58.80	All	Staff Non- Exempt
FIXED	7/1/2018	6/30/2019	1.80	All	Student

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PROV. 7/1/2019 6/30/2020

Use same rates
and conditions
as those cited
for fiscal
year ending
06/30/2019

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation and catastrophic leave.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Prior to 01/01/2018, this organization charged the actual cost of each fringe benefit direct to Federal projects. The fringe benefits listed below were treated as direct costs prior to 01/01/2018.

Effective 01/01/2018, the fringe benefits are charged using the rate(s) listed in the Fringe Benefits section of this Agreement. The fringe benefit (s) included in the rate(s) are listed below.

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.

DEFINITION OF EQUIPMENT

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

Prior to 01/01/2018, the following fringe benefits were treated as direct costs:

FICA, WORKERS COMPENSATION, RETIREMENT SYSTEM, LIFE/HEALTH/DENTAL/VISION/DISABILITY, BENEFITS ADMINISTRATION, EMPLOYEE SUPPORT PROGRAMS, INCENTIVE AWARD PROGRAMS AND UNEMPLOYMENT INSURANCE.

Effective 01/01/2018, 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.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL 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 offcampus rate respectively.

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

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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 wage costs exceed \$250,000.

OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

NEXT PROPOSAL DUE DATE

A fringe benefits proposal based on actual costs for fiscal year ending 06/30/18 will be due no later than 12/31/18.

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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 (UCR) Riverside Campus

(INSTITUTION)

Nathan Brostrom
(SIGNATURE)

Nathan Brostrom

(NAME)

EVP-Chief Financial Officer

(TITLE)

3/26/18
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif Karim
(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

3/14/2018

(DATE) 7011

HHS REPRESENTATIVE: Janet Turner

Telephone: (415) 437-7820

