

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:

DATE:07/15/2021

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
06/28/2021University of Colorado-Boulder  
Office of the Sr Vice Chancellor & CFO  
914 Broadway, 90 UCB  
Boulder, CO 80309The 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	07/01/2018	06/30/2020	54.00	On-Campus	Organized Res.
PRED.	07/01/2020	06/30/2021	54.00	On-Campus	Organized Res.
PRED.	07/01/2021	06/30/2023	56.50	On-Campus	Organized Res.
FINAL	07/01/2018	06/30/2020	26.00	Off-Campus	Organized Res.
PRED.	07/01/2020	06/30/2023	26.00	Off-Campus	Organized Res.
FINAL	07/01/2018	06/30/2020	49.00	On-Campus	Instruction
PRED.	07/01/2020	06/30/2021	49.00	On-Campus	Instruction
PRED.	07/01/2021	06/30/2023	47.50	On-Campus	Instruction
FINAL	07/01/2018	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2020	06/30/2023	26.00	Off-Campus	Instruction
FINAL	07/01/2018	06/30/2020	33.50	On-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2023	33.50	On-Campus	Other Spons Act
FINAL	07/01/2018	06/30/2020	14.40	Off-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2023	14.40	Off-Campus	Other Spons Act
FINAL	07/01/2018	06/30/2020	40.00	All	LASP (1)
PRED.	07/01/2020	06/30/2021	40.00	All	LASP (1)
PRED.	07/01/2021	06/30/2023	43.00	All	LASP (1)
FINAL	07/01/2018	06/30/2020	10.00	Off-Campus	IPA (2)
PRED.	07/01/2020	06/30/2023	10.00	Off-Campus	IPA (2)

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PROV.	07/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

\*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.

- (1) Lab for Atmospheric and Space Physics (LASP)
- (2) Intergovernmental Personnel Act Agreements.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2021	6/30/2022	37.30	All, except LASP (A)	(2)
FIXED	7/1/2021	6/30/2022	29.00	All (A)	Regular Fac.
FIXED	7/1/2021	6/30/2022	16.00	All (A)	(3)
FIXED	7/1/2021	6/30/2022	11.00	All (A)	Student Fac.
FIXED	7/1/2021	6/30/2022	1.30	All (A)	Hourly
FIXED	7/1/2021	6/30/2022	28.80	LASP(1) (B)	Prof. Research
FIXED	7/1/2021	6/30/2022	36.20	LASP (A)	(2)
PROV.	7/1/2022	6/30/2024		(C)	

**\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

(A) Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

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

(C) Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

- (1) Lab for Atmospheric and Space Physics (LASP) leave benefit rate
- (2) Professional F/T & Classified Staff Permanent
- (3) Professional P/T & Classified Staff Temporary

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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects. The following fringe benefits are included in the fringe benefit rate(s): FICA, WORKERS COMPENSATION, HEALTH/LIFE/DENTAL, DISABILITY INS., ANNUITANT'S INS., UNEMPLOYMENT INS., RETIREMENT PLANS, ECOPASS BUS PASS, AND TERMINATION PAY.

### TREATMENT OF PAID ABSENCES

Except for LASP employees (Professional Researcher Employee Classification only), vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For LASP (Professional Researcher Employee Classification only), the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to salaries and wages for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to LASP (Professional Researcher Employee Classification only) for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

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.

### DEFINITION OF OFF-CAMPUS

Off-campus activity shall be defined as those activities which, because of location where work is performed, do not incur physical plant operations and maintenance costs. Projects partially performed off-site are apportioned between their on-site components. If 50% or more of the indirect cost rate base costs of the project are determined to be on-site, the entire project is considered on-site. If less than 50% of the indirect cost rate base costs are determined to be on-site, the entire project is considered off-site. This rate agreement updates the facilities and administrative cost rates only.

### NEXT PROPOSALS DUE DATE

A fringe benefit rate proposal based on actual costs for fiscal year ending 06/30/21, will be due no later than 12/31/21. An F&A Costs Rates proposal based on actual costs for fiscal year ending 06/30/22, will be due no later than 12/31/22.

This rate agreement updates fringe benefits rates only.

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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 Colorado-Boulder Office of the Sr Vice Chancellor &  
CFO

(INSTITUTION)  
DocuSigned by:

Carla L Ho'a

(SIGNATURE) 72C1486...

Carla Ho'a

(NAME)

Chief Financial Officer

(TITLE)

7/29/2021

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim  
Date: 2021.07.28 22:41:49 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/15/2021

(DATE) 7026

HHS REPRESENTATIVE: Jeffrey Warren

Telephone: (415) 437-7820