

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: DATE:07/08/2019
 ORGANIZATION: FILING REF.: The preceding
 University of Colorado-Boulder agreement was dated
 Office of the Sr Vice Chancellor & CFO 06/01/2018
 914 Broadway, 90 UCB
 Boulder, CO 80309

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 | 06/30/2014 | 52.50 | On-Campus | Organized Res. |
| PRED. | 07/01/2014 | 06/30/2015 | 53.00 | On-Campus | Organized Res. |
| PRED. | 07/01/2015 | 06/30/2016 | 53.50 | On-Campus | Organized Res. |
| PRED. | 07/01/2016 | 06/30/2018 | 54.00 | On-Campus | Organized Res. |
| PRED. | 07/01/2013 | 06/30/2018 | 26.00 | Off-Campus | Organized Res. |
| PRED. | 07/01/2013 | 06/30/2014 | 50.50 | On-Campus | Instruction |
| PRED. | 07/01/2014 | 06/30/2018 | 49.00 | On-Campus | Instruction |
| PRED. | 07/01/2013 | 06/30/2018 | 26.00 | Off-Campus | Instruction |
| PRED. | 07/01/2013 | 06/30/2014 | 41.50 | All | (1) |
| PRED. | 07/01/2014 | 06/30/2018 | 40.00 | All | (1) |
| PROV. | 07/01/2018 | Until Amended | | (2) | |

*BASE

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Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as a portion of each subgrant and subcontract in excess of \$25,000.

- (1) Lab for Atmospheric and Space Physics (LASP)
- (2) Use same rates and conditions as those cited for fiscal year ending 06/30/18.

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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 | 7/1/2019 | 6/30/2020 | 36.40 | All, except LASP (A) | (2) |
| FIXED | 7/1/2019 | 6/30/2020 | 28.40 | All (A) | Regular Fac. |
| FIXED | 7/1/2019 | 6/30/2020 | 15.80 | All (A) | (3) |
| FIXED | 7/1/2019 | 6/30/2020 | 12.00 | All (A) | Student Fac. |
| FIXED | 7/1/2019 | 6/30/2020 | 1.10 | All (A) | Hourly |
| FIXED | 7/1/2019 | 6/30/2020 | 22.90 | LASP(1)(B) | Prof. Research |
| FIXED | 7/1/2019 | 6/30/2020 | 35.30 | LASP (A) | (2) |
| PROV. | 7/1/2020 | 6/30/2022 | | (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, 2020.

- (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

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.

This agreement updates fringe benefits only.

NEXT PROPOSAL DUE DATE

A fringe benefits rates proposal based on actual costs for fiscal year ending 6/30/19, will be due no later than 12/31/19.

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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)
Signed by:

Kelly L. Fox

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(SIGNATURE)

Kelly L. FOX

(NAME)

Sr. VC & CFO

(TITLE)

7/18/2019

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S
Digitally signed by Arif M. Karim -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, cn=Arif M. Karim -S,
0.9.2342.19200300.100.1.1=2000212895
Date: 2019.07.18 10:02:07 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/8/2019

(DATE) 7026

HHS REPRESENTATIVE: Jeffrey Warren

Telephone: (415) 437-7820