

# COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1026000618C4

DATE: 03/14/2014

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
01/29/2013

University of New Hampshire

18 Garrison Avenue

Durham, NH 03824

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	47.50	On-Campus	Research
PRED.	07/01/2013	06/30/2014	26.00	Off-Campus	Research
PRED.	07/01/2013	06/30/2014	53.50	On-Campus	Instruction
PRED.	07/01/2013	06/30/2014	26.00	Off-Campus	Instruction
PRED.	07/01/2013	06/30/2014	38.20	On-Campus	Other Sponsored Programs
PRED.	07/01/2013	06/30/2014	26.00	Off-Campus	Other Sponsored Programs
PROV.	07/01/2014	Until Amended			Use the same rates and conditions as those cited for the fiscal year ending June 30, 2014.

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\*BASE

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 the portion of each subgrant and subcontract in excess of \$25,000.

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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	7/1/2013	6/30/2014	46.30	All	All Emp. (2,3,5,6)
FIXED	7/1/2013	6/30/2014	7.90	All	See Spec.Remarks (4)
FIXED	7/1/2013	6/30/2014	29.90	All	Post Doc Assoc. (8)
FIXED	7/1/2014	6/30/2015	38.50	All	All Emp. (2,3,5,6)
FIXED	7/1/2014	6/30/2015	7.70	All	See Spec.Remarks (4)
FIXED	7/1/2014	6/30/2015	27.90	All	Post Doc Assoc. (8)
PROV.	7/1/2015	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:  
Salaries and wages.

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See Special Remarks, (2) (3) (4) (5) (6) (8).

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

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 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.

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(1) The rates in this Agreement have been negotiated to reflect the administrative cap provisions of the revisions to OMB Circular A-21 published by the Office of Management and Budget on May 8, 1996. No rate affecting the institution's fiscal period beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.

(2) Fringe benefit rate is not applicable to hourly wages, college work study wages, graduate student salaries, faculty summer salaries.

(3) Fringe benefits include: Eye Care, Early retirement, Additional Retirement Contribution, Earned Time, University Fitness Program, Federal Retirement, Medical Coverage, Other Health Costs, Other Retirement, Other Salary Based, State Retirement, Social Security, Retirement Plan Premiums, Staff and Fac. Tuition Benefits, Workmen's Compensation, Faculty Summer Fellowships, Benefits Administration, ELF, Interim Disability, Sabbatical Leave Salaries and Compensated Absences.

(4) Applicable to Non-Student hourly wages, faculty summer salaries and other exceptions to contract pay. The basic fringe benefit rate is also applicable to FICA eligible graduate student pay.

(5) Applicable to the University System of New Hampshire.

(6) Effective 7/1/99 tuition support for dependents of University of New Hampshire employees is no longer an allowable fringe benefit expense and is not included in the approved rates.

(7) Effective 7/1/05 equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

(8) Post Doctoral Research and Teaching Associates rate includes item (4) and applicable health benefits.

This rate agreement updates fringe benefit 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 Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, 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 New Hampshire

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Division of Cost Allocation

(TITLE)

3/14/2014

(DATE) 0572

HHS REPRESENTATIVE:

Jeffrey Warren

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