

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1226001086A1

DATE:02/15/2019

ORGANIZATION:

FILING REF.: The preceding
agreement was dated
02/05/2018

Rutgers University

3 Rutgers Plaza, Admin. Sv. Bldg. 3, 2 Fl

New Brunswick, NJ 08901-3325

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	07/01/2015	06/30/2018	55.00	On-Campus	Research
PRED.	07/01/2018	06/30/2019	55.00	On-Campus	Research
PRED.	07/01/2019	06/30/2021	56.00	On-Campus	Research
PRED.	07/01/2021	06/30/2023	57.00	On-Campus	Research
FINAL	07/01/2015	06/30/2018	26.00	Off-Campus	Research
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	Research
FINAL	07/01/2015	06/30/2018	53.00	On-Campus	Instruction
PRED.	07/01/2018	06/30/2023	53.00	On-Campus	Instruction
FINAL	07/01/2015	06/30/2018	26.00	Off-Campus	Instruction
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	Instruction
FINAL	07/01/2015	06/30/2018	37.20	On-Campus	Other Sponsored Programs
PRED.	07/01/2018	06/30/2023	37.20	On-Campus	Other Sponsored Programs
FINAL	07/01/2015	06/30/2018	26.00	Off-Campus	Other Sponsored Programs
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	Other Sponsored Programs
FINAL	07/01/2015	06/30/2018	14.00	Off-Campus	Special Instruction

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2018	06/30/2023	14.00	Off-Campus	Special Instruction
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 of offsite facilities, 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	7/1/2017	6/30/2018	42.88	All	Regular Sal. Faculty & Staff
FIXED	7/1/2017	6/30/2018	40.93	All	Post-Doc Associates
FIXED	7/1/2017	6/30/2018	28.37	All	Grad/Teaching Assistants
FIXED	7/1/2017	6/30/2018	0.47	All	Co-Adjutants, Wages of Labor, Other Comp.
FIXED	7/1/2017	6/30/2018	28.66	All	House Staff
FIXED	7/1/2018	6/30/2019	41.39	All	Regular Sal. Faculty & Staff
FIXED	7/1/2018	6/30/2019	40.93	All	Post-Doc Associates
FIXED	7/1/2018	6/30/2019	25.03	All	Grad/Teaching Assistants
FIXED	7/1/2018	6/30/2019	0.43	All	Co-Adjutants, Wages of Labor, Other Comp.
FIXED	7/1/2018	6/30/2019	25.33	All	House Staff
PROV.	7/1/2019	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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SECTION II: SPECIAL REMARKS

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.

1. Off-Campus definition: All activities conducted in facilities not owned by the organization and all activities conducted at field locations where no permanent facilities are used are considered off-site and not apportioned between their on-site and off-site components. If 50% or more of the indirect cost rate base cost 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 are determined to be on-site, the entire project is considered off-site.

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2. Effective beginning fiscal year ended 6/30/1977, a New Jersey State-Wide Fringe Benefit rate was negotiated that is applicable to Rutgers. The negotiated rate applicable to all programs excluding the JTPA Programs provided for this and the balance of the items to make an all encompassing rate as it pertains to Rutgers. The fringe benefit cost covered are as follows:

- Pensions
- Health Benefits (incl., Prescription Drug, Dental Care Program, and Vision Care)
- Unemployment Insurance
- Temporary Disability Insurance
- Unused Sick Leave
- Workmen's Compensation
- Tuition Remission
- Early Retirement Incentive

3. 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

4. In addition to the fringe benefits included in the fringe benefit rate, Social Security Taxes (FICA) are specifically identified to each employee and charged individually as direct costs.

5. Effective 07/01/2018, this Rate Agreement combines the organizational rates for Rutgers University (EIN#: 1226001086A1) and Rutgers School of Biomedical & Health Sciences (EIN#: 46-26354111). As such, the agreement is applicable to all Employer Identification Numbers (EINs) & related Data Universal Numbering System (DUNS) numbers for RU, RBHS, and affiliated organizations assigned these identification numbers. All future proposals and awards will be using the EIN Number for Rutgers University.

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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:

Rutgers University

(INSTITUTION)

(SIGNATURE)

J. Michael Gower

(NAME)

Executive Vice President for Finance and Administration

(TITLE)

February 25, 2019

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

2/15/2019

(DATE) 5816

HHS REPRESENTATIVE:

Ryan McCarthy

Telephone:

(212) 264-2069