

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1226001086A1

DATE: 04/24/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 12/17/2014

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>
PRED.	07/01/2014	06/30/2015	55.00	On-Campus	Research
PRED.	07/01/2014	06/30/2015	26.00	Off-Campus	Research
PRED.	07/01/2014	06/30/2015	53.00	On-Campus	Instruction
PRED.	07/01/2014	06/30/2015	26.00	Off-Campus	Instruction
PRED.	07/01/2014	06/30/2015	37.20	On-Campus	Other Sponsored Programs
PRED.	07/01/2014	06/30/2015	26.00	Off-Campus	Other Sponsored Programs
PRED.	07/01/2014	06/30/2015	14.00	Off-Campus	Special Instruction
PROV.	07/01/2015	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

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*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

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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>
PROV.	7/1/2014	Until amended	32.78	All	Regular Sal.Faculty & Staff
PROV.	7/1/2014	Until amended	30.95	All	Post-Doc Associates
PROV.	7/1/2014	Until amended	26.90	All	Grad/Teaching Assistants
PROV.	7/1/2014	Until amended	0.75	All	Co-Adjutants, Wages of Labor, Other Comp.

** 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.

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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.

2. Effective beginning fiscal year ended June 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 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.

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.

The next proposal based on actual costs for the fiscal year ending 06/30/2015 is due in our office by 12/31/2015.

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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:

Rutgers University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(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)

4/24/2015

(DATE) 0111

HHS REPRESENTATIVE:

Louis Martillotti

Telephone:

(212) 264-2069