

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:

DATE:09/22/2011

ORGANIZATION:

FILING REF.: The preceding agreement was dated 11/30/2010

University of Washington Management Accounting and Analysis  
4311 11th Ave NE Box 354988  
Seattle, WA 98195-4988

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)
<u>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2009	06/30/2010	54.00	(1) & (A)	Organized Res.
PRED.	07/01/2010	06/30/2012	54.00	(1) & (A)	Organized Res.
PRED.	07/01/2012	06/30/2014	54.50	(1) & (A)	Organized Res.
FINAL	07/01/2009	06/30/2010	26.00	(1) & (B)	Organized Res.
PRED.	07/01/2010	06/30/2014	26.00	(1) & (B)	Organized Res.
FINAL	07/01/2009	06/30/2010	53.00	(1) & (A)	Instruction
PRED.	07/01/2010	06/30/2014	53.00	(1) & (A)	Instruction
FINAL	07/01/2009	06/30/2010	26.00	(1) & (B)	Instruction
PRED.	07/01/2010	06/30/2014	26.00	(1) & (B)	Instruction
FINAL	07/01/2009	06/30/2010	42.00	(1) & (C)	Core Grant
PRED.	07/01/2010	06/30/2014	42.00	(1) & (C)	Core Grant
FINAL	07/01/2009	06/30/2010	78.00	(1) & (C)	Non-Core Fed
PRED.	07/01/2010	06/30/2014	78.00	(1) & (C)	Non-Core Fed
FINAL	07/01/2009	06/30/2010	17.00	(1) & (D)	
PRED.	07/01/2010	06/30/2014	17.00	(1) & (D)	
FINAL	07/01/2009	06/30/2010	25.00	(2) & (E)	
PRED.	07/01/2010	06/30/2014	25.00	(2) & (E)	
FINAL	07/01/2009	06/30/2010	66.00	(1) & (F)	Organized Res.
PRED.	07/01/2010	06/30/2011	68.00	(1) & (F)	Organized Res.
PRED.	07/01/2011	06/30/2012	72.00	(1) & (F)	Organized Res.
PRED.	07/01/2012	06/30/2013	73.00	(1) & (F)	Organized Res.

<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	74.00	(1) & (F)	Organized Res.
FINAL	07/01/2009	06/30/2010	33.80	(1) & (A)	Other Spon Act
PRED.	07/01/2010	06/30/2014	33.80	(1) & (A)	Other Spon Act
FINAL	07/01/2009	06/30/2010	26.00	(1) & (B)	Other Spon Act
PRED.	07/01/2010	06/30/2014	26.00	(1) & (B)	Other Spon Act
PROV.	07/01/2014	06/30/2016		(G)	

**\*BASE**

(1) Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and 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). Equipment, capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 shall be excluded from modified total direct costs.

(2) Direct salaries and wages including vacation, holiday and sick pay and other paid absences but excluding other fringe benefits.

- (A) On-Campus
- (B) Off-Campus
- (C) Washington National Primate Research Center - see Section II Special Remarks.
- (D) Applied Physics Laboratory
- (E) Vessel Operations
- (F) Lake Union Campus
  
- (G) Use same rates and conditions as those cited for fiscal year ending June 30, 2014.

ORGANIZATION: University of Washington Management Accounting and Analysis

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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	7/1/2011	6/30/2012	27.20	(1) & (B)	Faculty
FIXED	7/1/2011	6/30/2012	32.40	(1) & (A)	Aux. Teaching & Residents
FIXED	7/1/2011	6/30/2012	16.10	(1) & (A)	Grad. Students
FIXED	7/1/2011	6/30/2012	19.80	(1) & (A)	Post Doctorate
FIXED	7/1/2011	6/30/2012	33.40	(1) & (B)	Class. Staff
FIXED	7/1/2011	6/30/2012	33.60	(1) & (B)	Prof. Staff
FIXED	7/1/2011	6/30/2012	19.60	(1) & (B)	(D)
FIXED	7/1/2011	6/30/2012	23.20	(1) & (B)	(E)
FIXED	7/1/2011	6/30/2012	9.20	(1) & (B)	(F)
FIXED	7/1/2011	6/30/2012	14.90	(1) & (A)	Hourly
FIXED	7/1/2011	6/30/2012	16.30	(1) & (A)	Pre-Doctoral Fellows
FIXED	7/1/2011	6/30/2012	61.30	(2) & (C)	Class. Staff
FIXED	7/1/2011	6/30/2012	54.90	(2) & (C)	Prof. Staff
FIXED	7/1/2011	6/30/2012	34.10	(2) & (C)	Faculty

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

(1) Direct salaries and wages including vacation, holiday, and sick pay but excluding other fringe benefits.

(2) Direct salaries and wages excluding vacation, sick leave, holidays, other paid absences and all other fringe benefits.

- (A) Entire University
- (B) All except Applied Physics Laboratory
- (C) Applied Physics Laboratory
- (D) Professional Staff - Global (No Health)
- (E) Professional Staff - Global (No Retirement)
- (F) Professional Staff - Global (No Health or Retirement)

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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 following fringe benefits are included in the fringe benefit rate(s):

HEALTH INSURANCE, SOCIAL SECURITY & MEDICARE TAXES, WORKERS COMPENSATION, MEDICAL AID & INDUSTRIAL INSURANCE, UWRP, STATE RETIREMENT, UNEMPLOYMENT COMPENSATION, AND SEPARATION LEAVE PAYMENTS FOR CLASSIFIED & PROFESSIONAL STAFF.

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. Beginning July 1, 2011, unused leave payments made upon separation of Classified and Professional Staff are included in the fringe benefit rates.

Beginning October 1, 1996 the Applied Physics Laboratory (APL) has separate fringe benefit rates from the remainder of the University of Washington. These rates include paid absences. Therefore, charges for direct salaries and wages from APL must exclude charges for paid absences, including vacation, sick leave, holidays, and other paid absences.

**DEFINITION OF EQUIPMENT**

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year, and an acquisition cost of \$2,000 or more per unit.

**DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES:****DEFINITION OF OFF-CAMPUS RATE**

a. An off-campus program is one that is conducted (1) in leased facilities where space related costs (e.g. rent, utilities and maintenance) are charged directly to the program, or (2) in facilities made available (at no cost) to the program by a non-University organization, or (3) away from the University over an uninterrupted period of time in excess of 30 days for field work. The Off-Campus rate is not to be used as a substitute for the Vessel Operations rate or the Applied Physics Laboratory rate. Even though Pack Forest, Big Beef Creek, and Olympic Natural Resource Center are owned and operated by the University, these facilities are considered to be off campus.

b. Projects conducted at two or more locations:

There are instances where a project supported by a single grant or contract is conducted at two or more locations, thus requiring special consideration in determining the appropriate indirect cost provision. The following should be observed in such circumstances:

(1) Where the total annual amount of the grant or contract direct costs is less than \$250,000, a single indirect cost rate will be applied. This rate will be the one currently applicable to the location where the preponderance of project salaries is located.

(2) Where the total annual amount of the grant or contract direct costs is \$250,000 or more, the appropriate rate for each location will be applied to the modified total direct costs specifically assigned to the respective location. In the absence of the institution's ability to specifically identify and assign costs to each location, the appropriate rate for each location will be applied to total project costs in the same ratio as direct salary costs incurred at each location during the period covered by the project billing or accounting.

**PRIMATE CENTER RATES:**

The Washington National Primate Research Center (WNPRC) has two Federally recognized rates. The National Center for Research Resources (NCRR) Core Grant rate is 42.0%. The Non-Core Federal Rate of 78.0% is the sum of the Core Grant (42.0%) and the WNPRC specific F&A expenditures (36.0%).

This rate agreement updates the fringe benefits 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 Circular, 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 Washington Management Accounting and Analysis

(INSTITUTION)

(SIGNATURE)

V'Elm Warren

(NAME)

Senior Vice President:

(TITLE)

Treasurer Board of Regents

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Wallace Chan

(NAME)

Director, Western Field Office

(TITLE)

9/22/2011

(DATE) 2129

HHS REPRESENTATIVE:

Janet Turner

Telephone:

(415) 437-7820