

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 95-6006143

DATE:10/12/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/03/2017

University of California (UCLA)
Los Angeles Campus
10920 Wilshire Blvd., Ste. 600
Los Angeles, CA 90024

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.	07/01/2016	06/30/2017	54.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2018	55.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2019	56.00	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2016	06/30/2017	37.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2019	40.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2017	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2019	38.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2019	8.00	Off-Campus	IPA (1)

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019

*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.

NOTE: See Special Remarks regarding Genomic Arrays.

(1) Intergovernmental/Personnel Act Agreement

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	10/1/2018	6/30/2019	4.80	All	Limited Benefits Eligibility
FIXED	10/1/2018	6/30/2019	31.70	All	Faculty
FIXED	10/1/2018	6/30/2019	27.50	All	Post-Doc. Scholars
FIXED	10/1/2018	6/30/2019	24.80	All	Health Sciences Senior Faculty
FIXED	10/1/2018	6/30/2019	42.50	All	Academic & Exempt Staff
FIXED	10/1/2018	6/30/2019	51.60	All	Non-Exempt Staff
FIXED	7/1/2019	6/30/2020	4.90	All	Limited Benefits Eligibility
FIXED	7/1/2019	6/30/2020	32.30	All	Faculty
FIXED	7/1/2019	6/30/2020	28.40	All	Post-Doc. Scholars
FIXED	7/1/2019	6/30/2020	25.20	All	Health Sciences Senior Faculty
FIXED	7/1/2019	6/30/2020	43.40	All	Academic & Exempt Staff
FIXED	7/1/2019	6/30/2020	52.80	All	Non-Exempt Staff
PROV.	7/1/2020	6/30/2021			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation and catastrophic leave.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Effective 10/01/2018, the fringe benefits (other than Student Tuition Remission) is charged using the rate(s) listed in the Fringe Benefits section of this Agreement. The fringe benefit(s) included in the rate(s) are listed below.

Effective 10/01/2018, the following fringe benefits are included in the fringe benefit rate(s): BENEFITS ADMINISTRATION; MEDICAL, DENTAL, DISABILITY, LIFE, UNEMPLOYMENT, VISION, AND WORKERS' COMPENSATION INSURANCE; EMPLOYEE SUPPORT PROGRAMS; FICA AND MEDICARE TAXES; INCENTIVE AWARD PROGRAMS; RETIREE HEALTH BENEFITS; AND RETIREMENT BENEFITS.

This organization charges the actual costs of Student Tuition Remission per employee direct to Federal projects for all Student employees whose salary and wages is charged direct to Federal projects.

Prior to 10/01/2018, the fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

The following fringe benefits are treated as direct costs: FICA, WORKERS COMPENSATION, HEALTH PLAN CONTRIBUTION, INCENTIVE AWARD PROGRAM, DISABILITY/LIFE/UNEMPLOYMENT/DENTAL INSURANCE, EMPLOYEE SUPPORT PROGRAM, AND RETIREMENT SYSTEM CONTRIBUTION.

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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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 \$5,000 or more per unit.

DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

SPECIAL REMARKS: The NIH Policy on indirect costs pertaining to Genomic Arrays (NOT-OD-10-097) is effective as of 05/13/10.

NEXT PROPOSAL DUE DATE

An F&A proposal based on actual costs for fiscal year ending 06/30/18, will be due no later than 12/31/18. A fringe benefits proposal based on actual costs for fiscal year ending 06/30/19, will be due no later than 12/31/19.

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 California (UCLA) Los Angeles Campus

(INSTITUTION)

Nathan Brostrom
(SIGNATURE)

Nathan Brostrom

(NAME)

EVP - Chief Financial Officer

(TITLE)

10/26/2018
(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: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People, cn=Arif M. Karim -S,
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Date: 2018.10.16 13:51:52 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

10/12/2018

(DATE) 7008

HHS REPRESENTATIVE: Janet Turner

Telephone: (415) 437-7820