

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 916001537

DATE:07/21/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/26/2016

University of Washington
Management Accounting and Analysis
4300 Roosevelt Way NE, Suite 300
Box 354966
Seattle, WA 98195-4966

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>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>
				<u>APPLICABLE TO</u>
FINAL	07/01/2014	06/30/2015	54.50 (1) &	(A) Organized Research
PRED.	07/01/2015	06/30/2017	54.50 (1) &	(A) Organized Research
PRED.	07/01/2017	06/30/2018	55.00 (1) &	(A) Organized Research
PRED.	07/01/2018	06/30/2020	55.50 (1) &	(A) Organized Research
FINAL	07/01/2014	06/30/2015	26.00 (1) &	(B) Organized Research
PRED.	07/01/2015	06/30/2020	26.00 (1) &	(B) Organized Research
FINAL	07/01/2014	06/30/2015	53.00 (1) &	(A) Instruction
PRED.	07/01/2015	06/30/2020	53.00 (1) &	(A) Instruction
FINAL	07/01/2014	06/30/2015	26.00 (1) &	(B) Instruction
PRED.	07/01/2015	06/30/2020	26.00 (1) &	(B) Instruction
FINAL	07/01/2014	06/30/2015	33.80 (1) &	(A) Other Sponsored Activities
PRED.	07/01/2015	06/30/2016	33.80 (1) &	(A) Other Spon Act

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2016	06/30/2020	37.00	(1) & (A)	Other Sponsored Activities
FINAL	07/01/2014	06/30/2015	26.00	(1) & (B)	Other Spon Act
PRED.	07/01/2015	06/30/2016	26.00	(1) & (B)	Other Sponsored Activities
PRED.	07/01/2016	06/30/2020	25.00	(1) & (B)	Other Spon Act
FINAL	07/01/2014	06/30/2015	42.00	(1) & (C)	Core Grant
PRED.	07/01/2015	06/30/2016	42.00	(1) & (C)	Core Grant
PRED.	07/01/2016	06/30/2020	38.10	(1) & (C)	Core Grant
FINAL	07/01/2014	06/30/2015	78.00	(1) & (C)	Non-Core Fed
PRED.	07/01/2015	06/30/2016	78.00	(1) & (C)	Non-Core Fed
PRED.	07/01/2016	06/30/2020	83.10	(1) & (C)	Non-Core Fed
FINAL	07/01/2014	06/30/2015	17.00	(1) & (D)	
PRED.	07/01/2015	06/30/2016	17.00	(1) & (D)	
PRED.	07/01/2016	06/30/2020	19.00	(1) & (D)	
FINAL	07/01/2014	06/30/2015	25.00	(2) & (E)	
PRED.	07/01/2015	06/30/2020	25.00	(2) & (E)	
FINAL	07/01/2014	06/30/2015	74.00	(1) & (F)	Organized Research
PRED.	07/01/2015	06/30/2016	74.00	(1) & (F)	Organized Research
PRED.	07/01/2016	06/30/2017	75.00	(1) & (F)	Organized Research
PRED.	07/01/2017	06/30/2019	76.00	(1) & (F)	Organized Research
PRED.	07/01/2019	06/30/2020	76.50	(1) & (F)	Organized Research
PROV.	07/01/2020	Until Amended		(G)	

*BASE

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(1) 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, tuition remission, scholarships and fellowships, and the portion of each subaward in excess of \$25,000.

(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, 2020.

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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	7/1/2016	6/30/2017	25.30	(1) & (B)	Faculty & Res. Assoc.
FIXED	7/1/2016	6/30/2017	30.00	(1) & (A)	Medical Residents & Senior Fellows
FIXED	7/1/2016	6/30/2017	17.00	(1) & (A)	Grad. Students
FIXED	7/1/2016	6/30/2017	17.00	(1) & (A)	Post Doc. Trainees
FIXED	7/1/2016	6/30/2017	37.90	(1) & (B)	Class. Staff
FIXED	7/1/2016	6/30/2017	32.40	(1) & (B)	Prof. Staff
FIXED	7/1/2016	6/30/2017	19.60	(1) & (B)	(D)
FIXED	7/1/2016	6/30/2017	21.60	(1) & (B)	(E)
FIXED	7/1/2016	6/30/2017	8.80	(1) & (B)	(F)
FIXED	7/1/2016	6/30/2017	17.90	(1) & (A)	Hourly
FIXED	7/1/2016	6/30/2017	26.40	(1) & (A)	Pre-Doctoral Trainees & Fellows
FIXED	7/1/2016	6/30/2017	76.70	(2) & (C)	Class. Staff
FIXED	7/1/2016	6/30/2017	61.30	(2) & (C)	Prof. Staff
FIXED	7/1/2016	6/30/2017	46.10	(2) & (C)	Faculty & Research Associates
FIXED	7/1/2017	6/30/2018	24.90	(1) & (B)	Faculty & Res. Assoc.
FIXED	7/1/2017	6/30/2018	30.50	(1) & (A)	Medical Residents & Senior Fellows
FIXED	7/1/2017	6/30/2018	18.40	(1) & (A)	Grad. Students
FIXED	7/1/2017	6/30/2018	15.20	(1) & (A)	Post Doc. Trainees
FIXED	7/1/2017	6/30/2018	40.10	(1) & (B)	Class. Staff
FIXED	7/1/2017	6/30/2018	32.50	(1) & (B)	Prof. Staff
FIXED	7/1/2017	6/30/2018	19.40	(1) & (B)	(D)
FIXED	7/1/2017	6/30/2018	21.70	(1) & (B)	(E)
FIXED	7/1/2017	6/30/2018	8.60	(1) & (B)	(F)

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FIXED	7/1/2017	6/30/2018	20.70 (1) & (A)	Hourly
FIXED	7/1/2017	6/30/2018	27.60 (1) & (A)	Pre-Doctoral Trainees & Fellows
FIXED	7/1/2017	6/30/2018	68.20 (2) & (C)	Class. Staff
FIXED	7/1/2017	6/30/2018	54.70 (2) & (C)	Prof. Staff
FIXED	7/1/2017	6/30/2018	29.40 (2) & (C)	Faculty & Research Associates

** 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

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

Prior to 07/01/2016, 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. Effective 07/01/2016, 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 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

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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 for each time period. The NIH Office of the Director Primate Research Center (P51) Core Grant rate is 42.0% for 07/01/14 - 06/30/16. The NIH Office of the Director Primate Research Center (P51) Core Grant rate is 38.1% for 07/01/16 - 06/30/20. The Non-Core Federal Rate of 78.0% for 07/01/14 - 06/30/16 is the sum of the Core Grant (42.0%) and the WNPRC specific F&A expenditures (36.0%). The Non-Core Federal Rate of 83.1% for 07/01/16 - 06/30/20 is the sum of the Core Grant (38.1%) and the WNPRC specific F&A expenditures (45.0%).

This rate agreement updates the fringe benefits only.

NEXT PROPOSAL DUE DATE

A fringe benefit rates proposal based on actual costs for fiscal year ending June 30, 2017 will be due no later than December 31, 2017.

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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:

University of Washington Management Accounting and Analysis

(INSTITUTION)

(SIGNATURE)

Jeffrey F. Scott

(NAME)

Executive Vice President for Finance & Administration

(TITLE)

08/27/2017

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -A

Digitally signed by Arif M. Karim -A
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, cn=Arif M. Karim -A,
0.9.2342.19200300.100.1.1=2000212895
Date:2017.07.31 11:19:54 -0500'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/21/2017

(DATE) 7194

HHS REPRESENTATIVE:

Janet Turner

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(415) 437-7820