

COPY

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1226001086A1

DATE: March 10, 1997

INSTITUTION:
Rutgers University
P.O. Box 1089
Piscataway

FILING REF.: The preceding
Agreement was dated
July 15, 1996

NJ 08855-1089

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: FACILITIES AND ADMINISTRATIVE COST RATES*

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/96	06/30/98	57.0	On-Campus	Research
PRED.	07/01/96	06/30/98	26.0	Off-Campus(1)	Research
PRED.	07/01/96	06/30/98	57.0	On-Campus	Training
PRED.	07/01/96	06/30/98	39.6	Off-Campus(1)	Training
PRED.	07/01/96	06/30/98	13.0	Off-Campus(1)	Spec. Instr.
PRED.	07/01/98	06/30/99	56.0	On-Campus	Research
PRED.	07/01/98	06/30/99	26.0	Off-Campus(1)	Research
PRED.	07/01/98	06/30/99	57.0	On-Campus	Training
PRED.	07/01/98	06/30/99	39.6	Off-Campus(1)	Training
PRED.	07/01/98	06/30/99	13.0	Off-Campus(1)	Spec. Instr.
PROV.	07/01/99	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 1999.		

*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 BENEFITS RATES**

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	07/01/96	06/30/97	22.0	All	All Programs
FIXED	07/01/97	06/30/98	20.0	All	All Programs
PROV.	07/01/98	UNTIL AMENDED	20.0	All	All Programs

Base: Direct salaries and wages excluding Post-Doctoral Fellowships and overtime and summer salaries of academic year faculty which are recorded under object code 135. (See Special Remarks).

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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 for the costs of these paid absences are not made.

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. The rates in this agreement have been negotiated or revised, as appropriate, to reflect the administrative cap provisions of the revision to OMB Circular A-21 published the Office of Management and Budget on October 3, 1991. No rate affecting the Institution's fiscal periods beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.

3. 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
- Social Security Taxes (FICA)
- Workmen's Compensation
- Tuition Remission