

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 46-2354111

DATE:02/15/2019

**ORGANIZATION:**

FILING REF.: The preceding agreement was dated 02/05/2018

Rutgers School of Biomedical & Health Sciences

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>
FINAL	07/01/2015	06/30/2018	59.00	On-Campus	Research
FINAL	07/01/2015	06/30/2018	26.00	Off-Campus	Research
FINAL	07/01/2015	06/30/2018	26.10	On-Campus	Other Sponsored Programs
FINAL	07/01/2015	06/30/2018	23.00	Off-Campus	Other Sponsored Programs

Effective 7/1/2018, RBHS grant/contract proposal submissions to the Federal Government which require a negotiated indirect cost rate will gradually phase out the use of the RBHS EIN and will be submitted utilizing the Rutgers University (EIN#: 22-6001086). As of 7/1/2018, the Rutgers University rate agreement dated 2/15/2019 applies to all active grants or contracts which require a rate. Future proposals and awards submissions for RBHS should begin use of the EIN Number for Rutgers University.

\*BASE

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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, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

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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	7/1/2017	6/30/2018	42.88	All	Regular Employees
FIXED	7/1/2017	6/30/2018	28.66	All	House Staff

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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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 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.

1. Beginning with fiscal year ending June 30, 2007, the health services rate is included in the other sponsored programs rate.
2. Off-Campus activity represents effort conducted in facilities not owned by the school.
3. The following fringe benefits are included in the fringe benefit rate:
  - Temporary Disability Insurance
  - Pension
  - Health Benefits
  - Unemployment Insurance
  - Earned and Unused Sick Leave Payments
  - Prescription Drug Program
  - Dental Care Program
  - Worker's Compensation
  - Vision Care

The fringe benefit rate is applied to salaries and wages of personnel that are included in the pension and/or health benefit plan.

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.

4. 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.

**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:

Rutgers School of Biomedical & Health Sciences

(INSTITUTION)



(SIGNATURE)

J. Michael Gower

(NAME)

Executive Vice President for Finance & Administration

(TITLE)

2/25/2019

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes - S

Digitally signed by Darryl W. Mayes - S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, ou=2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes - S  
Date: 2019.02.21 09:50:21 -0500

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

2/15/2019

(DATE) 5815

HHS REPRESENTATIVE:

Ryan McCarthy

Telephone:

(212) 264-2069