COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1026000937A5

DATE:07/14/2016

ORGANIZATION:

FILING REF.: The preceding

Plymouth State University

agreement was dated

17 High Street

07/22/2013

Plymouth, NH 03264-1595

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)

EFFECTIVE PERIOD

TYPE	<u>FROM</u>	<u>TO</u>	RATE(%) LOCATION	APPLICABLE TO
PRED.	07/01/2016	06/30/2020	56.70 On-Campus	All Programs
PRED.	07/01/2016	06/30/2020	19.00 Off-Campus	All Programs
PROV.	07/01/2020	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

*BASE

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

ORGANIZATION: Plymouth State University

AGREEMENT DATE: 7/14/2016

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

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.

Next F&A cost rate proposal based on actual costs for FYE 6/30/2019 is due by 12/31/2019.

ORGANIZATION: Plymouth State University

AGREEMENT DATE: 7/14/2016

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 principles; (2) The same 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.

allocable to these programs.			
BY THE INSTITUTION:	ON BEHALF OF THE FEDERAL GOVERNMENT:		
Plymouth State University	DEPARTMENT OF HEALTH	AND HUMAN SERVICES	
(INSTITUTION)	Darryl W. Mayes -	Digitally signed by Danryl W. Mayes - A Digitally signed by Danryl W. Mayes - A Ditc c-U.S. on-U.S. Government, our-HFS, our-PSC, our-Pso(pl. 0.2342.19200300.100.1.1=2000131669, cms/Danryl W. Mayes - A Dete: 2016.07.18	
(SIGNATURE) Laurie Wilcox	(SIGNATURE)	(SIGNATURE)	
Associate V.P. for Finance and Administration			
	Darryl W. Mayes		
(NAME)	(NAME)		
	Deputy Director, Cost	Allocation Services	
(TITLE)	(TITLE)		
7/19/16	7/14/2016		
(DATE)	(DATE) 0567		
	HHS REPRESENTATIVE:	Michael Leonard	
	Telephone:	(212) 264-2069	

ORGANIZATION: University of New Hampshire

AGREEMENT DATE: 6/14/2018

SECTION I: FRINGE BENEFIT RATES**							
TYPE	FROM	TO	RATE(%) LOCATION	APPLICABLE TO			
FIXED	7/1/2017	6/30/2018	41.90 All	All Emp. (1,2,4)			
FIXED	7/1/2017	6/30/2018	7.80 All	Spec. Remarks			
FIXED	7/1/2017	6/30/2018	27.30 All	Post Doc Assoc. (6)			
FIXED	7/1/2018	6/30/2019	42.30 All	All Emp. (1,2,4)			
FIXED	7/1/2018	6/30/2019	8.40 All	Spec. Remarks			
FIXED	7/1/2018	6/30/2019	23.40 All	Post Doc Assoc. (6)			
PROV.	7/1/2019	Until amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2019.			

^{**} DESCRIPTION OF FRINGE BENEFITS RATE BASE: Salaries and wages.

See Special Remarks, (1) (2) (3) (4) (6).

ORGANIZATION: University of New Hampshire

AGREEMENT DATE: 6/14/2018

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 are not made for the cost of these paid absences.

- (1) Fringe benefit rate is not applicable to hourly wages, college work study wages, graduate student salaries, faculty summer salaries.
- (2) Fringe benefits include: Eye Care, Early retirement, Additional Retirement Contribution, Earned Time, University Fitness Program, Federal Retirement, Medical Coverage, Other Health Costs, Other Retirement, Other Salary Based, State Retirement, Social Security, Retirement Plan Premiums, Staff and Fac. Tuition Benefits, Workmen's Compensation, Faculty Summer Fellowships, Benefits Administration, ELF, Interim Disability, Sabbatical Leave Salaries and Compensated Absences.
- (3) Applicable to Non-Student hourly wages, faculty summer salaries and other exceptions to contract pay. The basic fringe benefit rate is also applicable to FICA eligible graduate student pay.
- (4) Applicable to the University System of New Hampshire.
- (5) 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.
- (6) Post Doctoral Research and Teaching Associates rate includes item (3) and applicable health benefits.

This rate agreement updates fringe benefit cost rates only.

ORGANIZATION: University of New Hampshire

AGREEMENT DATE: 6/14/2018

SECTION III: GENERAL

Α. 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 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.

В. 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.

£. 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 New Hampshire

(INSTITUTION)

(SIGNATURE)

NAME Jane/A. Nisbet

ITLE)

Senior Vice Provost for Research

(DATE)

July 12, 2018

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darry W. Mayes - Deptady Expresd by Durry W 24-yes - S OFF. 11.5. o U.S. Government, ou. 1951, ou. 1952, our Popula of 23 24 21 2900 001 1001 11-0000 11-0010 S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/14/2018

(DATE) 7097

HHS REPRESENTATIVE:

Council Moore

Telephone:

(212) 264-2069