

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1026000618C4

DATE:11/20/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/21/2020

University of New Hampshire
18 Garrison Avenue
Durham, NH 03824

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.	07/01/2019	06/30/2021	50.50	On-Campus	Research
PRED.	07/01/2021	06/30/2022	51.50	On-Campus	Research
PRED.	07/01/2022	06/30/2023	52.50	On-Campus	Research
PRED.	07/01/2023	06/30/2024	53.50	On-Campus	Research
PRED.	07/01/2019	06/30/2024	26.00	Off-Campus	All Programs
PRED.	07/01/2019	06/30/2021	35.20	On-Campus	Other Sponsored Programs
PRED.	07/01/2021	06/30/2024	37.00	On-Campus	Other Sponsored Programs
PRED.	07/01/2019	06/30/2021	57.50	On-Campus	Instruction
PRED.	07/01/2021	06/30/2024	56.90	On-Campus	Instruction
PROV.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

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*BASE

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**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2020	6/30/2021	43.80	All	All Emp. (1,2,4)
FIXED	7/1/2020	6/30/2021	8.10	All	Spec.Remarks (3)
PROV.	7/1/2021	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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

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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 are not made for the cost of these paid absences.

Off-Campus is defined as grants, contracts, and cooperative agreements that are conducted in space not owned by the University and not otherwise paid for by the University from University funds, or where rent is directly charged to sponsored agreements, or where the space is provided at no charge to the University. The off-campus rates will be applied for federally sponsored grant, contract, or cooperative agreement activities when the project activities occur in these situations. Additionally, grants, contracts, and cooperative agreements will not be subject to more than one F&A cost rate. If more than 50% of the project activities are performed in off-campus space the off-campus rate will apply to the entire project. If 50% or less of the project activities is performed in off-campus facilities, the on-campus rate will be used for the entire project.

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(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, 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 tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the Capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

Your next proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023.

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 New Hampshire

(INSTITUTION)

Louise Griffin

(SIGNATURE)

Louise Griffin

(NAME)

Sr. Director for Reserach and SPA

(TITLE)

12/10/2020

(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, 0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2020.12.10 07:57:05 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

11/20/2020

(DATE) 7097

HHS REPRESENTATIVE: Edwin Miranda

Telephone: (212) 264-2069