

ORGANIZATION: Colorado State University Business and Financial Services

AGREEMENT DATE: 7/22/2013

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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	7/1/2013	6/30/2014	22.80	All (A)	Fac. & Prof. (1)
FIXED	7/1/2013	6/30/2014	35.00	All (A)	State Classified
FIXED	7/1/2013	6/30/2014	0.80	All (A)	Student Hourly
FIXED	7/1/2013	6/30/2014	17.40	All (A)	Temporary (2)
FIXED	7/1/2013	6/30/2014	4.90	All (A)	All Graduate Students
FIXED	7/1/2013	6/30/2014	18.70	All (A)	First Year Post Docs (3)
FIXED	7/1/2013	6/30/2014	1.50	All (A)	Temporary (4)
FIXED	7/1/2013	6/30/2014	16.50	(5) (B)	All Employees of (5)

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

(A) Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

(B) Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences.

(1) Faculty, administrative professionals and second-year plus post docs and interns

(2) Temporary non-student hourly

(3) First-year post docs and interns

(4) Temporary first-year faculty, administrative professionals, including continuing temporary faculty and administrative professionals at less than 50% time.

(5) Leave benefit rate for Center for Environmental Management of Military Lands (CEMML) & Colorado National Heritage Program (CNHP)

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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:

WORKERS COMPENSATION, MEDICAL/LIFE INSURANCE, DISABILITY INSURANCE, UNEMPLOYMENT INSURANCE, MEDICARE, RETIREMENT PERA/DCP, RETIREMENT TERMINATION PAY, EXCESS LEAVE, RETIREE HEALTH INSURANCE, AND EMPLOYEES' TUITION (DOES NOT INCLUDE GRADUATE STUDENTS).

TREATMENT OF PAID ABSENCES

Except for CEMML & CHNP employees, vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For CEMML & CHNP employees, the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to salaries and wages for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to CEMML & CNHP employees for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

DEFINITION OF OFF-CAMPUS

For projects which include activities conducted at both on- and off-campus sites, the following criteria will determine costs to be allocated as off-campus: Must extend over a period of more than 120 consecutive days (or the duration of the project, if less than 120 days) at the off-campus site.

DEFINITION OF EQUIPMENT

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.

This rate agreement updates the fringe benefits only.

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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 Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, 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:

Colorado State University Business and Financial Services

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

7/22/2013

(DATE) 1001

HHS REPRESENTATIVE:

Robert Lee

Telephone:

(415) 437-7820