

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 82-6000945

DATE:06/27/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/26/2016

University of Idaho  
Finance and Administration  
P.O. Box 443168  
Moscow, ID 83844-3168

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.

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**SECTION I: INDIRECT COST RATES**

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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.	07/01/2013	06/30/2016	45.30	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2017	46.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2019	47.50	On-Campus	Organized Research
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2013	06/30/2016	56.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2019	58.00	On-Campus	Instruction
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2013	06/30/2016	34.00	All	Agriculture & Forestry Exper. Station
PRED.	07/01/2016	06/30/2019	36.00	All	Agriculture & Forestry Exper. Station
PRED.	07/01/2013	06/30/2016	34.00	On-Campus	Public Service
PRED.	07/01/2016	06/30/2019	35.00	On-Campus	Public Service
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Public Service

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ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 6/27/2017

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2019	Until Amended		(1)	

\*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(1) Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

ORGANIZATION: University of Idaho Finance and Administration  
AGREEMENT DATE: 6/27/2017

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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	25.90	All	Faculty
FIXED	7/1/2017	6/30/2018	32.80	All	Staff
FIXED	7/1/2017	6/30/2018	2.40	All	Students
FIXED	7/1/2017	6/30/2018	7.70	All	Temporary
PROV.	7/1/2018	6/30/2019	25.90	All	Faculty
PROV.	7/1/2018	6/30/2019	32.80	All	Staff
PROV.	7/1/2018	6/30/2019	2.40	All	Students
PROV.	7/1/2018	6/30/2019	7.70	All	Temporary

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding IH Leave and Health Savings Accounts for all eligible employee classes, Vacation Payoff, Vacation Payout-Exempt from PRS, Vacation Payout-IH Termination, and Cell Phone Stipend.

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 6/27/2017

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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.

DEFINITION OF OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project. Projects will not be subject to more than one indirect cost rate. If two-thirds or more of a project is performed off-campus, the off-campus rate will apply to the entire project.

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.

The following fringe benefits are included in the fringe benefit rate(s): FICA, GROUP LIFE, HEALTH INSURANCE, MEDICARE, WORKERS COMPENSATION, RETIREMENT, OTHER POST EMPLOYMENT BENEFITS, UNEMPLOYMENT INSURANCE, DISABILITY INSURANCE, EMPLOYEE TUITION REMISSION, AND TERMINAL LEAVE.

NEXT PROPOSAL DUE DATE

A fringe benefit proposal based on actual costs for fiscal year ending 06/30/17, will be due no later than 12/31/17.

This rate agreement updates the fringe benefits only.

**SECTION III: GENERAL**

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**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 Idaho Finance and Administration

(INSTITUTION)



(SIGNATURE)

Linda C. Campers

(NAME)

Asst VP for Finance/Controller

(TITLE)

June 29, 2017

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim - A

Digitally signed by Arif M. Karim - A  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, cn=Arif M. Karim - A,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2017.06.28 13:39:35 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/27/2017

(DATE) 2091

HHS REPRESENTATIVE: Janet Turner

Telephone: (415) 437-7820



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103-6705  
PHONE: (415) 437-7820  
FAX: (415) 437-7823  
EMAIL: [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov)

June 27, 2017

Linda Campos  
University Controller  
University of Idaho  
PO Box 443166  
Moscow, ID 83844-3166

Dear Ms. Campos:

A copy of the indirect rate cost Rate Agreement is being sent to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree to the following over/under recoveries:

Over-recovery of \$1,966,630 applicable to University Faculty  
Over-recovery of \$1,620,908 applicable to University Staff  
Over-recovery of \$5,298 applicable to University Students  
Over-recovery of \$1,659,031 applicable to University Temporary Employees

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/18 which are listed in the attached Rate Agreement.

During our review of your proposal, it was disclosed that the Institution's actuarially determined pension contributions exceeded the Governmental Accounting Standards Board (GASB) Statement No. 68 calculated pension expense. However, 2 CFR 200.431(g)(3) only allows pension plan costs determined in accordance with GAAP (i.e., GASB 68). The Office of Management and Budget (OMB) is aware of this issue and is currently considering revising the regulations. Therefore, we reserve the right to revise this Agreement to disallow the pension contributions in excess of the GASB 68 calculated pension expense, if OMB does not revise the regulation or issue an exception.

Please indicate your concurrence with this condition by counter-signing this letter below and returning it to me.

Please have the Agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed Agreement should be sent to me by email, while retaining the copy for your files. Only when the signed Agreement is returned, will we then reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

Ms. Campos  
June 27, 2017  
Page 2 of 2

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefit costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit rate proposal based on actual costs for the fiscal year ending 06/30/17, is due in our office by 12/31/17. Please submit your next proposal electronically via email to [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov).

Sincerely,

Arif M. Karim -

A

Arif Karim, Director  
Cost Allocation Services

Digitally signed by Arif M. Karim - A  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People, cn=Arif M. Karim -A,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2017.06.28 13:40:30 -05'00'

Enclosure

In concurrence:

  
Signature

Linda C Campos  
Name

Asst VP for Finance/Controller  
Title

June 29, 2017  
Date

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL