

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 95-6006145
 ORGANIZATION:
 University of California (UCSB)
 Santa Barbara Campus
 Santa Barbara, CA

Date: 06/13/2024
 FILING REF.: The preceding
 agreement was dated
 06/07/2024

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)	
<u>EFFECTIVE PERIOD</u>						
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>	
PRED.	07/01/2015	06/30/2017	53.50	On-Campus	Organized Research	
PRED.	07/01/2017	06/30/2018	54.00	On-Campus	Organized Research	
PRED.	07/01/2018	06/30/2020	55.00	On-Campus	Organized Research	
PRED.	07/01/2020	06/30/2021	55.50	On-Campus	Organized Research	
PRED.	07/01/2015	06/30/2021	26.00	Off-Campus	Organized Research	
PRED.	07/01/2015	06/30/2017	54.50	On-Campus	Instruction	
PRED.	07/01/2017	06/30/2021	52.70	On-Campus	Instruction	
PRED.	07/01/2015	06/30/2021	26.00	Off-Campus	Instruction	
PRED.	07/01/2015	06/30/2021	51.30	On-Campus	Other Spon Act.	
PRED.	07/01/2015	06/30/2021	9.40	Off-Campus	Other Spon Act.	
PRED.	07/01/2015	06/30/2021	37.50	All	KITP	
PRED.	07/01/2015	06/30/2017	8.40	Off-Campus	IPA's (A)	
PRED.	07/01/2017	06/30/2021	9.40	Off-Campus	IPA's (A)	
PRED.	07/01/2015	06/30/2017	44.10	On-Campus	UARC (B)	
PRED.	07/01/2017	06/30/2018	44.00	On-Campus	UARC (B)	
PRED.	07/01/2018	06/30/2020	45.00	On-Campus	UARC (B)	
PRED.	07/01/2020	06/30/2021	45.50	On-Campus	UARC (B)	
PROV.	07/01/2021	Until Amended		(C)		

*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, participant support costs, 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.

(A) Intergovernmental/Personnel Act Agreement

(B) University Affiliated Research Center

(C) Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2020	6/30/2021	36.20	All	Faculty
FIXED	7/1/2020	6/30/2021	8.90	All	Faculty Summer Salary
FIXED	7/1/2020	6/30/2021	3.50	All	No Eligibility
FIXED	7/1/2020	6/30/2021	43.50	All	Other Academic
FIXED	7/1/2020	6/30/2021	10.30	All	Partial Benefit Eligibility
FIXED	7/1/2020	6/30/2021	34.00	All	Police & Fire
FIXED	7/1/2020	6/30/2021	18.10	All	Post Doc
FIXED	7/1/2020	6/30/2021	46.00	All	Staff Exempt
FIXED	7/1/2020	6/30/2021	59.30	All	Staff Non-Exempt
FIXED	7/1/2020	6/30/2021	1.10	All	Student
FIXED	7/1/2021	6/30/2022	34.90	All	Faculty
FIXED	7/1/2021	6/30/2022	10.00	All	Faculty Summer Salary
FIXED	7/1/2021	6/30/2022	4.90	All	No Eligibility
FIXED	7/1/2021	6/30/2022	45.40	All	Academics & Staff Exempt
FIXED	7/1/2021	6/30/2022	13.50	All	Partial Benefit Eligibility
FIXED	7/1/2021	6/30/2022	33.20	All	Police & Fire
FIXED	7/1/2021	6/30/2022	17.40	All	Post Doc
FIXED	7/1/2021	6/30/2022	54.60	All	Staff Non-Exempt
FIXED	7/1/2021	6/30/2022	2.30	All	Student
FIXED	7/1/2022	6/30/2023	33.90	All	Faculty
FIXED	7/1/2022	6/30/2023	8.40	All	Faculty Summer Salary
FIXED	7/1/2022	6/30/2023	3.10	All	No Benefits & Students
FIXED	7/1/2022	6/30/2023	44.60	All	Academics & Staff Exempt
FIXED	7/1/2022	6/30/2023	11.20	All	Partial Benefit Eligibility
FIXED	7/1/2022	6/30/2023	35.70	All	Police & Fire
FIXED	7/1/2022	6/30/2023	19.40	All	Post Doc
FIXED	7/1/2022	6/30/2023	54.50	All	Staff Non-Exempt
FIXED	7/1/2023	6/30/2024	33.40	All	Faculty
FIXED	7/1/2023	6/30/2024	6.90	All	Faculty Summer Salary
FIXED	7/1/2023	6/30/2024	1.50	All	No Benefits & Students
FIXED	7/1/2023	6/30/2024	45.90	All	Academics & Staff Exempt
FIXED	7/1/2023	6/30/2024	8.90	All	Partial Benefit Eligibility
FIXED	7/1/2023	6/30/2024	29.50	All	Police & Fire
FIXED	7/1/2023	6/30/2024	18.10	All	Post Doc
FIXED	7/1/2023	6/30/2024	57.20	All	Staff Non-Exempt
FIXED	7/1/2024	6/30/2025	34.60	All	Faculty

FIXED	7/1/2024	6/30/2025	9.00	All	Faculty Summer Salary
FIXED	7/1/2024	6/30/2025	1.30	All	No Benefits & Students
FIXED	7/1/2024	6/30/2025	45.50	All	Academics & Staff Exempt
FIXED	7/1/2024	6/30/2025	11.40	All	Partial Benefit Eligibility
FIXED	7/1/2024	6/30/2025	25.20	All	Police & Fire
FIXED	7/1/2024	6/30/2025	18.60	All	Post Doc
FIXED	7/1/2024	6/30/2025	54.00	All	Staff Non-Exempt
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages excluding vacation and catastrophic leave.

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Effective 10/01/2018, the fringe benefits (other than Student Tuition Remission and Graduate Student Health Insurance) are charged using the rate(s) listed in the Fringe Benefits section of this Agreement. The fringe benefit(s) included in the rate(s) are listed below.

Effective 10/01/2018, the following fringe benefits are included in the fringe benefit rate(s): BENEFITS ADMINISTRATION; MEDICAL, DENTAL, DISABILITY, LIFE, UNEMPLOYMENT, VISION, AND WORKERS' COMPENSATION INSURANCE; EMPLOYEE SUPPORT PROGRAMS; FICA AND MEDICARE TAXES; INCENTIVE AWARD PROGRAMS; RETIREE HEALTH BENEFITS; RETIREMENT BENEFITS; SENIOR MANAGEMENT SUPPLEMENTAL; PFCB; AND POST DOC CHILDCARE.

This organization charges the actual costs of Student Tuition Remission and Graduate Student Health Insurance per employee direct to Federal projects for all Student employees whose salary and wages is charged direct to Federal projects.

Prior to 10/01/2018, this organization charged the actual costs of each fringe benefit per employee direct to Federal projects for all employees whose salary and wages is charged direct to Federal projects. Prior to 10/01/2018, the directly claimed fringe benefits are listed below.

OASDI, FICA, RETIREMENT PLAN, HEALTH/DENTAL/OPTICAL INSURANCE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, NON-INDUSTRIAL DISABILITY INSURANCE, LIFE INSURANCE, ANNUITANT HEALTH AND DENTAL INSURANCE, INCENTIVE AWARD PROGRAMS, EMPLOYEE SUPPORT PROGRAM, AND TUITION/FEE REMISSION OF CERTAIN STUDENT EMPLOYEES.

TREATMENT OF PAID ABSENCES:

Vacation leave costs are charged on the accrual basis of accounting as an assessment to payroll. All other leave costs, including sick, holiday, and other leave costs (e.g., jury duty) are charged on the cash basis of accounting. Leave costs other than vacation 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 for the costs of these paid absences are not made. Leave costs are allocated to direct and/or indirect objectives on a prorated basis consistent with the allocation of the employee's salary and wages. Sabbatical leave costs are not charged to sponsored agreements.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES

DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

DEFINITION OF EQUIPMENT

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 \$5,000.

NEXT PROPOSAL DUE DATE

A fringe benefits proposal based on actual costs for fiscal year ending 06/30/24, will be due no later than 12/31/24. An F&A proposal based on actual costs for fiscal year ending 06/30/20, is now due.

This rate agreement updates the fringe benefits rates only.

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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

University of California (UCSB) Santa Barbara Campus

Digitally signed by:
(INSTITUTION)
Barbara Cevallos

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(SIGNATURE)
Barbara Cevallos

(NAME)
Associate VP/Systemwide Controller

(TITLE)

6/17/2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2024.06.13 19:14:18 -05'00'

(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

06/13/2024
(DATE)

HHS REPRESENTATIVE: Stanley Huynh

TELEPHONE: (415) 437-7820