



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

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

June 14, 2017

Jamie Moffitt, Vice President for Finance and Administration
Chief Financial Officer
University of Oregon
1283 University of Oregon
Eugene, OR 97403

Dear Ms. Moffitt:

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.

Since this is the first year fringe benefit rates are being negotiated, there is no prior year over or under recovery amount.

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.

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.

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,
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Date: 2017.06.21 11:19:22 -05'00'

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 University of Oregon-Eugene, OR
 1266 University of Oregon
 203 Johnson Hall
 Eugene, OR 97403-1266

DATE:06/14/2017
 FILING REF.: The preceding
 agreement was dated
 05/02/2016

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.	07/01/2014	06/30/2016	45.00	On-Campus	Organized Res.
PRED.	07/01/2014	06/30/2016	26.00	Off-Campus	Organized Res.
PRED.	07/01/2014	06/30/2016	59.40	On-Campus	Instruction
PRED.	07/01/2014	06/30/2016	26.00	Off-Campus	Instruction
PRED.	07/01/2014	06/30/2016	30.70	On-Campus	Other Spon Act.
PRED.	07/01/2014	06/30/2016	24.30	Off-Campus	Other Spon Act.
PRED.	07/01/2016	06/30/2017	46.50	On-Campus	Organized Res.
PRED.	07/01/2016	06/30/2017	26.00	Off-Campus	Organized Res.
PRED.	07/01/2016	06/30/2017	46.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2017	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2017	30.70	On-Campus	Other Spon Act.
PRED.	07/01/2016	06/30/2017	26.00	Off-Campus	Other Spon Act.
PRED.	07/01/2017	06/30/2019	47.50	On-Campus	Organized Res.
PRED.	07/01/2017	06/30/2019	26.00	Off-Campus	Organized Res.
PRED.	07/01/2017	06/30/2019	46.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2017	06/30/2019	30.70	On-Campus	Other Spon Act.
PRED.	07/01/2017	06/30/2019	26.00	Off-Campus	Other Spon Act.

ORGANIZATION: University of Oregon-Eugene, OR

AGREEMENT DATE: 6/14/2017

<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		(A)	

*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.

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

ORGANIZATION: University of Oregon-Eugene, OR

AGREEMENT DATE: 6/14/2017

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	7/1/2017	6/30/2018	72.30	All	Faculty/Staff
FIXED	7/1/2017	6/30/2018	48.30	All	Faculty/Staff B
FIXED	7/1/2017	6/30/2018	30.70	All	Faculty/Staff C
FINAL	7/1/2017	6/30/2018	108.00	All	Classified Services
FIXED	7/1/2017	6/30/2018	93.60	All	Classified Skilled/Cleric al
FIXED	7/1/2017	6/30/2018	79.60	All	Classified Technical
FIXED	7/1/2017	6/30/2018	25.70	All	Retirees/Temps
FIXED	7/1/2017	6/30/2018	2.50	All	Students
PROV.	7/1/2018	6/30/2020		(B)	

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

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

(B) Use same rates and conditions as those cited for fiscal year ending June 30, 2018.

ORGANIZATION: University of Oregon-Eugene, OR

AGREEMENT DATE: 6/14/2017

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

The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

DEFINITION OF OFF-CAMPUS

An off-campus rate is applicable to those projects conducted in facilities not owned or operated by the University, which include charges for facility rental as a direct expenditure and for which more than 50% of the project salaries and wages are for effort conducted in the rental facility.

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.

Prior to July 1, 2017, the following fringe benefits are treated as direct costs:

FICA, WORKERS COMPENSATION, MEDICAL/DENTAL/LIFE INSURANCE, LONG-TERM DISABILITY, UNEMPLOYMENT, EMPLOYEE LIABILITY INSURANCE, EXECUTIVE DEPARTMENT DIVISION & EMPLOYEE RELATIONS BOARD ASSESSMENT, AND RETIREMENT.

Effective July 1, 2017, the following fringe benefits are included in the fringe benefit rates: HEALTH INSURANCE, OTHER, PAYROLL TAX, RETIREMENT, UNEMPLOYMENT, WORKER'S COMPENSATION-SAIF, and LEAVE.

NEXT PROPOSAL DUE DATE

An indirect cost proposal based on actual costs for fiscal year ending 06/30/18, will be due no later than 12/31/2018, and 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.

ORGANIZATION: University of Oregon-Eugene, OR

AGREEMENT DATE: 6/14/2017

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 Oregon-Eugene, OR

(INSTITUTION)

(SIGNATURE)

(NAME)

Jamie Moffitt

(TITLE)

VP for Finance + CFO ^{Admin}

(DATE)

6/23/17

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,
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Date: 2017.06.23 12:03:12 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/14/2017

(DATE) 2002

HHS REPRESENTATIVE:

Cora Coleman

Telephone:

(415) 437-7820