QUICK REFERENCE CARD (QRC)

EPCS records must be FINALIZED at least 3 business days in advance of the due date.

The following information should be used as the basis for preparing sponsored project budgets. For more information on developing budgets, please visit http://orsa.uoregon.edu/index.cfm?topLevCat=proposals, or contact your Pre-Award Sponsored Projects Administrator (SPA). For SPA Campus Unit Assignments, visit this link: http://orsa.uoregon.edu/index.cfm?topLevCat=orsa&page=orsa_campus_units

Annual Cost Increases: Personnel Costs and Cost of Living Adjustment (COLA)

Personnel Costs:
Salary and Wages: Estimated annual cost increases for salary and wages up to 2.7% are based on the three-year ratified Collective Bargaining Agreement between the University of Oregon and United Academics, AAUP / AFT, AFL-CIO, July 1, 2015 through June 30, 2018. Fringe Benefits: Estimated annual fringe benefits cost increases up to 4.6% for UO personnel (other than GTF) are based on the University's planned increases to fringe benefits as posted on the website of UO's Budget and Resource Planning http://brp.uoregon.edu/content/personnel-ope-tools

Non-personnel Costs: Annual COLA increases of up to 2.5% for non-personnel-related cost is based on the State of Oregon’s Bureau of Labor, Consumer Price Index. Please use this rate for annual budgeted cost increases on proposal budgets unless a different annual increase is outlined for that cost category, i.e., Personnel Costs, or GTF rates (page 2).

Fringe Benefits or OPE (Other Personnel Expense)

<table>
<thead>
<tr>
<th>Employee Category (9 &amp; 12 month Employees)</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty / Staff Full-time salary base up to $30,000</td>
<td>94%</td>
</tr>
<tr>
<td>Faculty / Staff Full-time salary base up to $30,001 to 40,000</td>
<td>75%</td>
</tr>
<tr>
<td>Faculty / Staff Full-time salary base up to $40,001 to 50,000</td>
<td>65%</td>
</tr>
<tr>
<td>Faculty / Staff Full-time salary base up to $50,001 to 60,000</td>
<td>59%</td>
</tr>
<tr>
<td>Faculty / Staff Full-time salary base up to $60,001 to 70,000</td>
<td>54%</td>
</tr>
<tr>
<td>Faculty / Staff Full-time salary base over $70,001</td>
<td>51%</td>
</tr>
<tr>
<td>9 month Appt - Summer Rate / Stipend for Non-Student Employees</td>
<td>31%</td>
</tr>
<tr>
<td>Temporary Employee / Retired w/o medical &amp; Reg. Empl. under 50% FTE</td>
<td>8%</td>
</tr>
<tr>
<td>Student Wages (graduate and undergraduate – not GTF)</td>
<td>2%</td>
</tr>
<tr>
<td>Work Study Student Employees</td>
<td>4%**</td>
</tr>
<tr>
<td>Graduate Teaching / Research Fellow</td>
<td>2%**</td>
</tr>
</tbody>
</table>

*Work study program covers 75% of the student’s wages, but does not cover the associated OPE. Therefore, the grant will pick up all of the OPE. **plus insurance and fees, see below

UO fringe benefits consist of two factors per employee: fixed costs (health insurance, workers’ comp. & public transportation fee) and variable costs (Retirement, social security, Medicare, unemployment, etc). Fringe benefit costs encompass the following items for UO employees, all of which are required: (a) FICA, (b) retirement, (c) medical insurance, (d) dental insurance, (e) workmen’s compensation/SAIF, (f) unemployment insurance, (g) executive department personnel division assessment, (h) executive department employee relations board assessment, (i) employee liability insurance, (j) life insurance, (k) graduate teaching fellows’ fringe benefits including health insurance and fees.

The Quick Reference Card reflects a composite (or average) rate of these two fringe benefit costs by salary level. The fringe benefit percentages listed above are reviewed semi-annually.

To calculate fringe benefits for non-standard salary / wage situations (retired employees over 50%, students qualifying for retirement, etc), please visit the UO BRP Personnel/OPE Tools link: http://brp.uoregon.edu/content/personnel-ope-tools - select “OPE WORKSHEET” and click the “Select OPE” tab.
**Student Wages (per hour)**

UO Student Wage Rates: [http://hr.uoregon.edu/recruit/student-employment/student-wage-rate](http://hr.uoregon.edu/recruit/student-employment/student-wage-rate)

Effective 1/2015 through 12/2015

<table>
<thead>
<tr>
<th>Classification</th>
<th>Rate Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Assistant 1*</td>
<td>$9.25 - $10.50/hr</td>
</tr>
<tr>
<td>Student Assistant 2</td>
<td>$10.10 - $11.50/hr</td>
</tr>
<tr>
<td>Student Assistant 3</td>
<td>$11.00 - $12.95/hr</td>
</tr>
<tr>
<td>Student Assistant 4</td>
<td>$12.95 - $14.00/hr</td>
</tr>
<tr>
<td>Student Assistant 5**</td>
<td>&gt;$14.00/hr</td>
</tr>
</tbody>
</table>


**As approved by Employment Manager

Additional Information: [http://hr.uoregon.edu/recruit/student-employment](http://hr.uoregon.edu/recruit/student-employment)

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**2016-2017 GTF SALARIES: (5% annual increase)**

<table>
<thead>
<tr>
<th>GTF I</th>
<th>GTF II</th>
<th>GTF III</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum GTF Monthly Salary at .49 FTE for AY:</td>
<td>1,570</td>
<td>1,773</td>
</tr>
<tr>
<td>Annual rate at 1.0 FTE for 9 months would be:</td>
<td>28,832</td>
<td>32,562</td>
</tr>
</tbody>
</table>

The minimum allowable appointment is .20 FTE for a full quarter. The maximum allowable appointment is .49 FTE. These rates apply to Teaching, Research and Administrative GTF positions. GTF salaries are budgeted according to the FTE percentage of the appointment up to the maximum of .49 FTE.

Academic and administrative units reserve the right to pay at a higher level, so long as salary equity by level of appointment for GTFs is maintained in the department, program, or administrative unit. Higher annual wages and level of FTE must be listed by the unit for each position in the budget.

For more GTF information: [http://gradschool.uoregon.edu/gtf](http://gradschool.uoregon.edu/gtf)

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**2016-2017 GTF INSURANCE: (1.8% annual increase)**

Cost per Term: $1,350

(Weighted average referenced for proposal budgeting for Fall, Winter, and Spring terms.)

*Cost for Summer Term: $1,402

(Weighted average)

For budgets that include GTF appointments during summer, please include summer insurance.

*GTF summer insurance rates TBA for 2016.
2016-2017 GTF FEES: (3.6% annual increase)

University contributions to non-instructional mandatory fees, for GTFs appointed at .20 FTE and above, are set as follows:

- University contribution per Term: $553
- University contribution per AY (3 terms): $1,660

GTFs pay all of their mandatory fees in summer.

2016-2017 GTF TUITION:
(3.0% annual increase resident, 4.9% non-resident)

Resident Graduate Students: $4,895 per term / $14,684 (3 terms)
(All GTF appointments and for in-state graduate trainees)

Non-resident Graduate Students: $8,450 per term / $25,349 (3 terms)
(Out-of-state graduate trainees on training grants or fellowships)

Note #1: Tuition Support for Grant-Funded GTFs: https://gradschool.uoregon.edu/tuition-support-grant-funded. Effective Fall 2014, the University will provide support to grants on which GTFs are hired. In short, the labor index will be charged only three credits of tuition when the index is a grant and when the appointee is a research level III research fellow (GRF). The balance of the tuition will be charged to a non-grant index in the hiring unit. Hiring units with GTFs supported on grants should consult their dean’s office to determine the index that will be used.

Note #2: Graduate Fellow Identification and Rate Code: Information on Graduate Student tuition charges to training grants and fellowships can be found at: https://gradschool.uoregon.edu/grad-fellow-code-policy

Note #3: The Tuition costs listed above are estimated based on the Office of the Registrar’s schedule for the classification of Graduate (Masters/Doctoral). Tuition amounts vary by school/college (and in some cases graduate program). Reference the Registrar’s website for specific tuition rates per term: http://registrar.uoregon.edu/costs/tuition-fees

TRAVEL

For current rates/amounts, visit the Business Affairs Office (BAO) website at the links below.

Lodging: http://ba.uoregon.edu/staff/travel-reimbursement#Lodging
Meals: http://ba.uoregon.edu/staff/travel-reimbursement#Meals
Mileage Rate(s): http://ba.uoregon.edu/staff/private-vehicle

FACILITIES & ADMINISTRATIVE (F & A) RATES
(Indirect)

Pre-determined rates from 07/01/2012 through 06/30/2014, Agreement dated 12/08/2011
(Rates below are currently under review by HHS and will remain in effect until a new rate is established.)
http://orsa.uoregon.edu/web/proposals/F_A_Rate_Agreement_12_08_2011.pdf

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research: On Campus</td>
<td>45%</td>
</tr>
<tr>
<td>Research: Off Campus</td>
<td>26%</td>
</tr>
<tr>
<td>Instruction: On Campus</td>
<td>59.4%</td>
</tr>
<tr>
<td>Instruction: Off Campus</td>
<td>26%</td>
</tr>
<tr>
<td>Other Sponsored Activity: On Campus</td>
<td>30.7%</td>
</tr>
<tr>
<td>Other Sponsored Activity: Off Campus</td>
<td>24.3%</td>
</tr>
</tbody>
</table>
**Off-Campus Definition:** 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.

**Off-campus F&A and Non-Standard F&A Rates:**

**Inclusion of Off-Campus Rate in Budget:** Projects proposing the use of an off-campus F&A rate in the budget must obtain prior approval from SPS. Please contact your SPS Pre-award SPA to determine whether the Request for F&A Exception and Off-Campus Determination Form is required.

If required by SPS, the Request for F&A Exception and Off-Campus Determination Form must be completed, signed, and submitted to your SPS SPA at least five business days prior to the proposal deadline.

**Inclusion of Non-Standard F&A Rate or F&A Return in Budget:** Unless the agency has a published policy on the F&A restriction, all projects proposing to use a non-standard F&A rate or requesting a F&A return exception in the budget must obtain prior approval from SPS by completing the Request for F&A Exception and Off-Campus Determination Form and submitting it to your SPS Pre-award SPA. The form must be completed, signed, and returned to your SPS Pre-award SPA at least five business days prior to the proposal deadline.

The Request for F&A Exception and Off-Campus Determination FORM may not be required by SPS when acceptable documentation of the sponsor's requirement is submitted to SPS. Acceptable documentation of a sponsor's restriction on F&A can be in the form of the requirement as it is outlined in the sponsor's RFP or sponsor guidelines, or in an e-mail or letter format obtained from an authorized representative of the sponsor.

Form: [http://orsa.uoregon.edu/web/forms/Form_20_FA_Exception_and_Off-Campus.PDF](http://orsa.uoregon.edu/web/forms/Form_20_FA_Exception_and_Off-Campus.PDF)

If an agency has a published policy including a restricted F&A rate lower than the University of Oregon’s current Federally-negotiated F&A rate, and the agency does not specify how the rate is to be applied, the agency’s lower restricted F&A rate will be applied to Total Direct Costs (TDC).

**F&A Rate Definitions:**

Indirect cost rate definitions for the types Research, Instruction, and Other Sponsored Activities is found in 2 CFR Part 200, Appendix III: Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs). For questions about these definitions, please contact your SPS SPA.

UO’s full negotiated F&A rate must be applied unless the agency has a published policy on the F&A restriction.

F&A Rate Changes Memo: [http://orsa.uoregon.edu/web/news/FA_Rate_Changes.pdf](http://orsa.uoregon.edu/web/news/FA_Rate_Changes.pdf)

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**COST SHARE**

University procedure is to provide cost share only when required by agency guidelines or delineated in specific program announcements.

Cost share commitments should be held to a minimum.

Cost-share is that portion of the total sponsored project cost paid by sources other than the sponsor.

Cost sharing has significant financial impact on the department providing the funds and on the University as a whole. Cost share increases the requirements for auditable recordkeeping, has an adverse effect on the University’s recovery of indirect (F&A) costs and reduces the flexibility of the PIs to conduct other research when their effort is pledged to specific projects.
2 CFR 200.306

(a) Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. Criteria for considering voluntary committed cost sharing and any other program policy factors that may be used to determine who may receive a Federal award must be explicitly described in the notice of funding opportunity.

(b) For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

1) Are verifiable from the non-Federal entity's records;
2) Are not included as contributions for any other Federal award;
3) Are necessary and reasonable for accomplishment of project or program objectives;
4) Are allowable under Subpart E—Cost Principles of this part;
5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6) Are provided for in the approved budget when required by the Federal awarding agency; and
7) Conform to other provisions of this part, as applicable.

(c) Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

See 2 CFR 200.306 sections (d) through (k) for additional Federal Regulations in this part or contact your SPS Sponsored Projects Administrator for clarifications and/or questions.

Third Party Letters of Commitment including cost share: Third Party entities should include a certification in a letter of commitment submitted to the UO certifying that cost-sharing provided is from non-Federal sources.

Inclusion of Voluntary Committed Cost Share: All projects proposing inclusion of Voluntary committed cost share (cost share not required by the sponsor, but quantified in the proposal) in the proposal must obtain prior approval from the VP Research Office by completing the Cost Share Request Form and submitting it to your SPS SPA. The form must be completed, signed, and returned to your SPS SPA at least five business days prior to the proposal deadline.

Form:  http://orsa.uoregon.edu/web/forms/Form_19_COST_SHARE_Request.PDF

Inclusion of Mandatory Cost Share: All projects proposing inclusion of Mandatory (required by the sponsor) cost share quantified in the proposal must obtain prior approval from SPS by working with their SPS Pre-award SPA. Completing and submitting a Cost Share Request Form is not required for this purpose when cost sharing is determined to be Mandatory. Adequate documentation of a Mandatory cost share requirement is necessary and can be in the form of the requirement as outlined in the RFP or sponsor guidelines, or in an e-mail or letter format obtained from an authorized representative of the sponsor.

SPS website:  http://orsa.uoregon.edu/index.cfm?toplevelcat=proposals&page=pp_costshare