

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:  
 ORGANIZATION:  
 Washington State University  
 French Admin. Bldg., Rm. 240Q  
 P.O. Box 641025  
 Pullman, WA 99164-1025

DATE:12/09/2015  
 FILING REF.: The preceding  
 agreement was dated  
 07/08/2014

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.	07/01/2015	06/30/2016	51.00	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2017	52.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2019	53.00	On-Campus	Organized Research
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2015	06/30/2019	57.50	On-Campus	Instruction
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2015	06/30/2019	36.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2019	Until Amended	Use same rates and conditions as those cited for fiscal year ending June 30, 2019.		

\*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.

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AGREEMENT DATE: 12/9/2015

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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	7/1/2015	6/30/2016	33.60	CEEO (1)	Admin/Prof Employees, Faculty
FIXED	7/1/2015	6/30/2016	35.00	CEEO (1)	Classified Employees

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences, and direct charged fringe benefits.

(1) Cooperative Extension Energy Office

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

Except for CEEO employees (Admin/Prof/Faculty and Classified Categories only), this organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals.

The following fringe benefits are treated as direct costs:  
SOCIAL SECURITY, WORKERS COMPENSATION, HEALTH/LIFE/DISABILITY INSURANCE, UNEMPLOYMENT COMPENSATION, RETIREMENT (TIAA/CREF, PERS), AND QUALIFIED STUDENT TUITION REDUCTION (TUITION REMISSION).

For CEEO employees (Admin/Prof/Faculty and Classified Categories only), this organization uses a fringe benefit rate which is applied to salaries for budgeting and charging purposes for Federal projects. The following fringe benefits are included in CEEO fringe benefit rate: PAID ABSENCES

The following fringe benefits are treated as direct costs:  
SOCIAL SECURITY, WORKERS COMPENSATION, HEALTH/LIFE/DISABILITY INSURANCE, UNEMPLOYMENT COMPENSATION, RETIREMENT (TIAA/CREF, PERS).

TREATMENT OF PAID ABSENCES:

Except for CEEO employees (Admin/Prof/Faculty and Classified Categories only), 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 CEEO (Admin/Prof/Faculty and Classified Categories only), the cost of vacation, holiday, sick leave pay, and other paid absences are included in a fringe benefit rate and are not included in direct charges for salaries. Charges for salaries must exclude those paid to CEEO employees (Admin/Prof/Faculty and Classified Categories only) for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

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DEFINITION OF OFF-CAMPUS:

A project is considered off-campus if the activity is conducted at locations other than in University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the 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.

NEXT PROPOSALS DUE DATES:

Your next Facilities & Administrative proposal based on fiscal year ending 06/30/2018 is due in our office by 12/31/2018, and your next fringe benefits proposal based on your fiscal year ending 6/30/2015 is due in our office by 12/31/2015.

**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:

Washington State University

(INSTITUTION)



(SIGNATURE)

MATTHEW A. SKINNER

(NAME)

ASSOC. VICE PRESIDENT OF FINANCE

(TITLE)

JANUARY 6, 2016

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
DN: cn=US, o=U.S. Government, ou=HHS, ou=PS&C, ou=People,  
email=Arif.M.Karim-S.0.9.2342.15020300.100.1.10.2000212895  
Date: 2016.01.06 11:54:39 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

12/9/2015

(DATE) 2144

HHS REPRESENTATIVE: Helen Fung

Telephone: (415) 437-7820

WASHINGTON STATE UNIVERSITY  
 FACILITIES AND ADMINISTRATIVE COST PROPOSAL  
 FYE JULY 1, 2015  
 TO FYE JUNE 30, 2019

	ORGANIZED RESEARCH			
	JULY 1, 2015 THROUGH JUNE 30, 2016	JULY 1, 2016 THROUGH JUNE 30, 2017	JULY 1, 2017 THROUGH JUNE 30, 2019	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING	5.3%	7.1%	7.3%	
EQUIPMENT	2.7%	2.6%	2.8%	
OPERATIONS & MAINTENANCE	15.3%	12.8%	12.9%	
INTEREST	0.3%	2.2%	2.5%	
LIBRARY	1.4%	0.6%	0.8%	
UTILITY COST ADJUSTMENT		0.7%	0.7%	
GENERAL ADMINISTRATION	8.5%	9.2%	9.2%	
DEPARTMENT ADMINISTRATION	14.6%	14.2%	14.2%	
SPONSORED PROJECTS ADMINISTRATION	2.9%	2.6%	2.6%	
STUDENT SERVICES ADMINISTRATION	26.0%	26.0%	26.0%	26.0%
ADMINISTRATION COMPONENTS	51.0%	52.0%	53.0%	26.0%
TOTAL				26.0%

	INSTRUCTION & DEPARTMENT RESEARCH		OTHER SPONSORED ACTIVITIES	
	JULY 1, 2015 THROUGH JUNE 30, 2019		JULY 1, 2015 THROUGH JUNE 30, 2019	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING	10.5%		2.5%	
EQUIPMENT	1.5%		0.5%	
OPERATIONS & MAINTENANCE	11.5%		5.5%	
INTEREST	1.5%		0.5%	
LIBRARY	6.5%		1.0%	
GENERAL ADMINISTRATION	7.4%		9.4%	
DEPARTMENT ADMINISTRATION	11.2%		13.9%	
SPONSORED PROJECTS ADMINISTRATION	0.4%		2.7%	
STUDENT SERVICES ADMINISTRATION	7.0%		26.0%	26.0%
ADMINISTRATION COMPONENTS	26.0%	26.0%	26.0%	26.0%
TOTAL	57.5%	26.0%	36.0%	26.0%

ADMINISTRATIVE COMPONENTS ARE CAPPED AT 26.0% IN ACCORDANCE WITH OMB A-21, DATED JULY 26, 1993.

CONCUR:

  
 (SIGNATURE)

ASSOC. VICE PRESIDENT OF FINANCE  
 TITLE

JANUARY 6, 2016  
 DATE