

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1856000642A1

DATE:04/05/2019

**ORGANIZATION:**

University of New Mexico  
 1 University of New Mexico  
 Albuquerque, NM 87131-0001

FILING REF.: The preceding  
 agreement was dated  
 04/10/2018

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.	07/01/2017	06/30/2021	51.50	On Campus	Organized Research
PRED.	07/01/2017	06/30/2021	52.00	On Campus	Instruction
PRED.	07/01/2017	06/30/2021	43.50	On Campus	Other Sponsored Programs
PRED.	07/01/2017	06/30/2021	26.00	Off Campus	All Programs
PRED.	07/01/2017	06/30/2021	54.00	On Campus	Research DOD Contract
PRED.	07/01/2017	06/30/2021	29.00	Off Campus	Research DOD Contract
PRED.	07/01/2017	06/30/2021	9.75	Off Campus	IPA
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

\*BASE

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Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

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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	7/1/2018	6/30/2019	2.89		All Employees
FIXED	7/1/2019	6/30/2020	3.51		All Employees
PROV.	7/1/2020	6/30/2023			

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

Certain fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. FICA, Worker's Compensation, Retirement, University Discounts, Health and Life Insurance, Unemployment Compensation, and Payroll Taxes are specifically identified to each employee and are charged individually as direct costs. The fringe benefits charged using the rate(s) listed in the Fringe Benefit Section are listed below:

Tuition Remission  
Leave Payouts  
Retiree Health Benefits  
Employee Training and Services

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.

OFF-CAMPUS DEFINITION: An off-campus program is one that is conducted (1) in leased facilities where space related costs (e.g. rent, utilities and maintenance) are charged directly to the program, or (2) in facilities made available (at no cost) to the program by a non-University organization. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

\*This Rate Agreement reflects new Fringe Benefits Rates only.\*

Per 2 CFR 200.414(g) - A rate extension has been granted.

Next Proposal Due -

Your next Fringe Benefit proposal, based on actual cost for the fiscal year ending June 30, 2019, is due in our office by December 31, 2019. Your next Facilities and Administrative Cost proposal, based on actual costs for the fiscal year ending June 30, 2020, is due in our office by December 31, 2020.

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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

