

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 870217280

DATE:09/01/2021

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
03/24/2021

Brigham Young University

D-148 ASB

P.O. Box 21128

Provo, UT 84602-1128

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>
FINAL	01/01/2020	12/31/2020	50.00	On-Campus	Research
PRED.	01/01/2021	12/31/2021	50.00	On-Campus	Research
PRED.	01/01/2022	12/31/2024	51.50	On-Campus	Research
FINAL	01/01/2020	12/31/2020	26.00	Off-Campus	Research
PRED.	01/01/2021	12/31/2024	26.00	Off-Campus	Research
FINAL	01/01/2020	12/31/2020	47.10	On-Campus	Instruction
PRED.	01/01/2021	12/31/2024	47.10	On-Campus	Instruction
FINAL	01/01/2020	12/31/2020	26.00	Off-Campus	Instruction
PRED.	01/01/2021	12/31/2024	26.00	Off-Campus	Instruction
PROV.	01/01/2025	Use same rates and conditions as those cited for fiscal year ending December 31, 2024.			

Effective 01/01/2020, the University no longer required a rate for Other Institutional Activities.

#### \*BASE

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	1/1/2021	12/31/2021	55.60	All	Administrative Employees
FIXED	1/1/2021	12/31/2021	49.60	All	Regular Faculty
FIXED	1/1/2021	12/31/2021	30.40	All	Supplemental Faculty with Benefits
FIXED	1/1/2021	12/31/2021	74.60	All	Regular Staff/Staff Employees
FIXED	1/1/2021	12/31/2021	31.10	All	Part-Time Faculty & Staff with Benefits
FIXED	1/1/2021	12/31/2021	25.10	All	Visiting & Foreign Faculty, and Post Doctorates
FIXED	1/1/2021	12/31/2021	7.60	All	Other (1)
PROV.	1/1/2022	12/31/2024	55.60	All	Administrative Employees
PROV.	1/1/2022	12/31/2024	49.60	All	Regular Faculty
PROV.	1/1/2022	12/31/2024	30.40	All	Supplemental Faculty with Benefits
PROV.	1/1/2022	12/31/2024	74.60	All	Regular Staff/Staff Employees
PROV.	1/1/2022	12/31/2024	31.10	All	Part-Time Faculty & Staff with Benefits
PROV.	1/1/2022	12/31/2024	25.10	All	Visiting & Foreign Faculty, and Post Doctorates
PROV.	1/1/2022	12/31/2024	7.60	All	Other (1)

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

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

(1) Other includes Administrative and Staff overtime, Faculty Spring/Summer salary without benefits, Faculty Part-Time without benefits, Continuing Education, and Part-Time Employees without benefits (including Summer Work students not enrolled in classes).

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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The following fringe benefits are included in the fringe benefit rate(s):

FI CA, RETIREMENT, MEDICAL/LIFE/INDUSTRIAL/UNEMPLOYMENT INSURANCE, ANNUITY, AND POSTRETIREMENT MEDICAL/LIFE INSURANCE.

### 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: 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 non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

### NEXT PROPOSAL DUE DATES

The fringe benefit proposal based on actual costs for fiscal year ending 12/31/2020 will be due no later than 06/30/2021. The indirect cost proposal based on actual costs for fiscal year ending 12/31/2023 will be due no later than 06/30/2024

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### SECTION III: GENERAL

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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:

Brigham Young University

(INSTITUTION)

*Douglas G. Belliston*

Douglas G. Belliston (Sep 10, 2021 14:06 MDT)

(SIGNATURE)

Douglas G. Belliston

(NAME)

Assistant Administration Vice President, Finance

(TITLE)

September 10, 2021

(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

Date: 2021.09.02 16:50:32 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

09/01/2021

(DATE) 1682

HHS REPRESENTATIVE:

Helen Fung

Telephone:

(415) 437-7820