

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1626001636A4

DATE:09/09/2014

ORGANIZATION:

FILING REF.: The preceding agreement was dated 10/27/2010

University of Tennessee of Martin
201 Andy Holt Tower
Knoxville, TN 37996-0100

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: Facilities And Administrative 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	50.00	On-Campus	All Programs
PRED.	07/01/2014	06/30/2016	18.50	Off-Campus	All Programs
PROV.	07/01/2016	06/30/2018			Use same rates and conditions as those cited for fiscal year ending June 30, 2016.

*BASE

Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

ORGANIZATION: University of Tennessee of Martin
AGREEMENT DATE: 9/9/2014

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

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: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. 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.

Fringe Benefits include: FICA, Retirement, Life Insurance, Worker's Compensation, Unemployment Insurance and Health Insurance.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

Next proposal based on fiscal year ending 06/30/15 is due in our office by 12/31/15.

