

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 62-6001636

DATE:10/26/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/17/2011

Univ. of Tennessee - Space Institute
201 Andy Holt Tower
Knoxville, TN 37966-0100

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.	07/01/2015	06/30/2019	55.00	On-Campus	All Programs
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	All Programs
PRED.	07/01/2015	06/30/2019	7.00	All	IPA (1)
PROV.	07/01/2019	06/30/2021	55.00	On-Campus	All Programs
PROV.	07/01/2019	06/30/2021	26.00	Off-Campus	All Programs
PROV.	07/01/2019	06/30/2021	7.00	All	IPA (1)

*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.

(1) Intergovernmental Personnel Act Agreements

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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, Workers' 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.

The next Indirect Cost Proposal, based on actual costs for fiscal year end 06/30/2018, is due in our office by 12/31/2018.