

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1135598093

DATE:08/14/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 10/06/2017

Columbia University  
615 W.131st St., Studebaker 3rd Fl.  
New York, NY 10027-

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	07/01/2014	06/30/2017	60.00	On-Campus	Research
PRED.	07/01/2017	06/30/2018	60.00	On-Campus	Research
FINAL	07/01/2014	06/30/2017	26.00	Off-Campus	Research
PRED.	07/01/2017	06/30/2018	26.00	Off-Campus	Research
FINAL	07/01/2014	06/30/2017	29.40	Mod-Off Camp	Research
PRED.	07/01/2017	06/30/2018	29.40	Mod-Off Camp	Research
FINAL	07/01/2014	06/30/2017	53.00	LDEO On-Camp	Research
PRED.	07/01/2017	06/30/2018	53.00	LDEO On-Camp	Research
FINAL	07/01/2014	06/30/2017	26.00	LDEO Off-Cam	Research
PRED.	07/01/2017	06/30/2018	26.00	LDEO Off-Cam	Research
FINAL	07/01/2014	06/30/2017	29.40	LDEO Mod Off	Research
PRED.	07/01/2017	06/30/2018	29.40	LDEO Mod Off	Research
FINAL	07/01/2014	06/30/2017	31.00	On-Campus	Other Spon.Act.
PRED.	07/01/2017	06/30/2018	31.00	On-Campus	Other Spon.Act.
FINAL	07/01/2014	06/30/2017	26.00	Off-Campus	Other Spon.Act.
PRED.	07/01/2017	06/30/2018	26.00	Off-Campus	Other Spon.Act.
FINAL	07/01/2014	06/30/2017	15.00	Vessel Operations	Research (see spec. remark 4)
PRED.	07/01/2017	06/30/2018	15.00	Vessel Operations	Research (see spec. remark 4)

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2018	Until Amended	62.00	On-Campus	Research
PROV.	07/01/2018	Until Amended	26.00	Off-Campus	Research
PROV.	07/01/2018	Until Amended	29.40	Mod-Off Camp	Research
PROV.	07/01/2018	Until Amended	54.00	LDEO On-Camp	Research
PROV.	07/01/2018	Until Amended	26.00	LDEO Off-Cam	Research
PROV.	07/01/2018	Until Amended	29.40	LDEO Mod Off	Research
PROV.	07/01/2018	Until Amended	31.00	On-Campus	Other Spon.Act.
PROV.	07/01/2018	Until Amended	26.00	Off-Campus	Other Spon.Act.
PROV.	07/01/2018	Until Amended	15.00	Vessel Operations	Research (see spec. remark 4)

\*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	7/1/2017	6/30/2018	30.30	All	All Employees
FIXED	7/1/2018	6/30/2019	28.20	All	All Employees
PROV.	7/1/2019	Until amended	28.20	All	All Employees

\*\* 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:

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

1. Effective July 1, 2007, 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.

2. For all activities within a 50 mile radius of the campus and performed in facilities not owned by the institution and to which rent is directly allocated to the project, the off-campus modified rate will apply. For all activities outside a 50 mile radius of the campus the off-campus rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-campus, the appropriate off-campus rate will apply to the entire project.

3. The fringe benefit costs listed below are reimbursed to the grantee through the fringe benefit rate: Pension, FICA, Tuition Remission\*, Employees and Dependent Health Care Plans, Dental, Retirees Health Care, Worker's Compensation, Unemployment Compensation, Group Life Insurance, Insurance Waiver, Disability, Travel Accident Insurance, Union Benefits, Severance, Benefits Administration, Employee Health Service and Sabbatical.

4) The Research Vessel base excludes fuel costs and the Major Overhaul Stabilization Account.

This rate agreement updates fringe benefits rates only.

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**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:

Columbia University

(INSTITUTION)

*Fabrizio Carucci*

(SIGNATURE)

Fabrizio Carucci

(NAME)

AVP, Research Policy & Indirect Cost

(TITLE)

September 5, 2018

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digital signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=OSC,  
ou=People, ou=2342.19200100.100.1.1+2000131649,  
cn=Darryl W. Mayes -S  
Date: 2018.09.31 13:35:23 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

8/14/2018

(DATE) 2348

HHS REPRESENTATIVE: Ryan McCarthy

Telephone: (212) 264-2069