

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:	DATE:06/24/2020
ORGANIZATION:	FILING REF.: The preceding
San Jose State University and the	agreement was dated
Foundation	07/31/2019
210 North 4th Street	
San Jose, CA 95112	

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>
PRED.	07/01/2016	06/30/2018	44.50	On-Campus	Research
PRED.	07/01/2018	06/30/2019	45.50	On-Campus	Research
PRED.	07/01/2019	06/30/2020	46.00	On-Campus	Research
PRED.	07/01/2020	06/30/2021	46.50	On-Campus	Research
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Research
PRED.	07/01/2016	06/30/2021	55.20	On-Campus	Instruction
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2021	44.60	On-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2021	52.50	Moss Landing	Research
PRED.	07/01/2016	06/30/2021	26.00	ML Off-Site	Research
PRED.	07/01/2016	06/30/2021	42.90	Moss Landing	Instruction
PRED.	07/01/2016	06/30/2021	26.00	ML Off-Site	Instruction
PRED.	07/01/2016	06/30/2021	27.50	Moss Landing	Other Sponsored Activities
PRED.	07/01/2016	06/30/2021	26.00	ML Off-Site	Other Sponsored Activities

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ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 6/24/2020

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

\*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.

ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 6/24/2020

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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	7/1/2020	6/30/2021	38.60	All	Foundation Regular Employees
FIXED	7/1/2020	6/30/2021	9.00	All	Foundation Hourly and PT Employees
FIXED	7/1/2020	6/30/2021	1.10	All	Foundation Student Employees
PROV.	7/1/2021	6/30/2023		All	Same as above

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 6/24/2020

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

San Jose State University: This organization charges the actual costs of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The following fringe benefits are treated as direct costs: FICA, SUI, WORKERS COMPENSATION, MEDICARE, LONG TERM DISABILITY, HEALTH/DENTAL/VISION/LIFE INSURANCE, RETIREMENT AND TUITION.

San Jose State University Foundation: This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects.

Foundation full-time employees' fringe benefits are charged to Federal awards based on the "Regular Employee" rate. The regular Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, MEDICAL/VISION/DENTAL INS., LIFE INS., LONG-TERM DISABILITY, UNEMPLOYMENT INS., MEDICARE, EAP, UNFUNDED VACATION, AND RETIREMENT.

The Foundation Hourly & Part-time Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, AND MEDICARE.

The Foundation Student employees fringe benefit rate includes the following costs: WORKERS COMPENSATION, SDI, AND UNEMPLOYMENT 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.

ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 6/24/2020

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DEFINITION OF OFF-CAMPUS: A project is considered off-campus if the activity is conducted at locations other than in University or Foundation owned or operated facilities, and to which rent is directly allocated to the project (s), and indirect costs associated with physical plant and library are not considered applicable to the project. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition costs of \$5,000 or more per unit.

NEXT PROPOSAL DUE DATE

Your next F&A and fringe benefit proposals based on fiscal year ending 6/30/20 are due by 12/31/20.

Update fringe benefit rates only.

ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 6/24/2020

**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:**

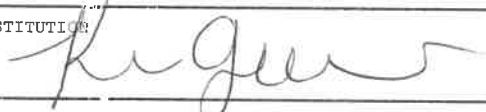
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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:

San Jose State University and the Foundation

(INSTITUTION)  


(SIGNATURE)  
Kristin Gifford

(NAME)  
Director, Finance + Acct

(TITLE)  
6/29/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)  


(SIGNATURE)  
Arif Karim

(NAME)  
Director, Cost Allocation Services

(TITLE)  
6/24/2020

(DATE) 5891

HHS REPRESENTATIVE: Patrick Smith

Telephone: (415) 437-7820