

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1716003252A3

DATE: 05/20/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/20/2021.

University of Arkansas
316 Administration Building
Fayetteville, AR 72701

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: INDIRECT 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.	07/01/2021	06/30/2025	50.00	On Campus	Organized Research
PRED.	07/01/2021	06/30/2025	49.00	On Campus	Instruction
PRED.	07/01/2021	06/30/2025	38.00	On Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2025	47.00	On Campus	Ag. Exp. Station
PRED.	07/01/2021	06/30/2025	42.00	On Campus	Ark. Arch. Survey Inst.
PRED.	07/01/2021	06/30/2025	33.00	On Campus	Coop. Ext. Service
PRED.	07/01/2021	06/30/2025	32.00	On Campus	Criminal Justice Inst.
PRED.	07/01/2021	06/30/2025	37.00	On Campus	Clinton School
PRED.	07/01/2021	06/30/2025	26.00	Off Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

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*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**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2021	6/30/2022	0.54	All	UAF Group #1
FIXED	7/1/2021	6/30/2022	6.24	All	UAF Group #2
FIXED	7/1/2021	6/30/2022	6.62	All	UAF Group #3
FIXED	7/1/2021	6/30/2022	16.61	All	UAF Group #4
FIXED	7/1/2021	6/30/2022	25.44	All	UAF Group #5
FIXED	7/1/2021	6/30/2022	0.53	All	UADA Group #1
FIXED	7/1/2021	6/30/2022	7.84	All	UADA Group #2
FIXED	7/1/2021	6/30/2022	5.82	All	UADA Group #3
FIXED	7/1/2021	6/30/2022	16.86	All	UADA Group #4
FIXED	7/1/2021	6/30/2022	28.17	All	UADA Group #5
FIXED	7/1/2022	6/30/2023	0.10	All	UAF Group #1
FIXED	7/1/2022	6/30/2023	5.70	All	UAF Group #2
FIXED	7/1/2022	6/30/2023	7.10	All	UAF Group #3
FIXED	7/1/2022	6/30/2023	16.60	All	UAF Group #4
FIXED	7/1/2022	6/30/2023	26.60	All	UAF Group #5
FIXED	7/1/2022	6/30/2023	0.10	All	UADA Group #1
FIXED	7/1/2022	6/30/2023	7.10	All	UADA Group #2
FIXED	7/1/2022	6/30/2023	5.80	All	UADA Group #3
FIXED	7/1/2022	6/30/2023	16.50	All	UADA Group #4
FIXED	7/1/2022	6/30/2023	30.80	All	UADA Group #5
PROV.	7/1/2023	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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SECTION II: SPECIAL REMARKS

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.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). 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:

FICA	Retirement
Worker's Compensation	Life Insurance
Health Insurance	Long Term Disability
Unemployment Insurance	Short Term Disability
Tuition Remission	Employee Assistance Program
Dental Insurance	Termination Pay

Per 2 CFR 200.414(g) - A rate extension has been granted.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending June 30, 2022, is due by December 31, 2022.

The next indirect cost rate proposal, based on actual costs for the fiscal year ending June 30, 2024, is due by December 31, 2024.

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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:

University of Arkansas

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(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: 2022.05.27 11:32:14 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/20/2022

(DATE) 6991

HHS REPRESENTATIVE: Denise Shirlee

Telephone: (214) 767-3261



UNIVERSITY OF ARKANSAS

Office of Financial Affairs

MEMORANDUM

DATE: June 29, 2023
TO: All locations of the University of Arkansas
FROM: Michael W. White, Associate Vice Chancellor for Finance
RE: FY24 Fringe Benefit Rates

Please find below the fringe benefits rates for FY2024. The rates are effective for institutions AAS, AREON, CJI, UAF, UACS, and UASYS.

Department or College budget administrators with questions concerning these rates should contact me at mwwhite@uark.edu.

Benefits Group 1: Students **0.7%** (rnd from 0.73%)

Includes Graduate Student (Intersession)
 Graduate Student (Summer Research)
 Graduate Student (Summer Teaching)
 Merit Pay Lump Sum (Graduate Assistant)
 Student Hourly (non work-study)
 Unit Pay (Graduate Student or Student)
 Work Study

Fringe %	Worker's Compensation	0.55%
	Prior period adjustment	0.18%

Benefits Group 2: Hourly Wages and Other Compensation **6.7%** (rnd from 6.68%)

Includes Adjunct Faculty
 Annual Leave (at termination)
 Awards and Allowances
 Hourly, non-student
 Foundation (Razorback or University)
 Overtime
 Regular Salary (under 50% appointed)
 Shift Differential (under 50% appointed)
 Sick Leave (at termination, when applicable)
 Unit Pay

Fringe %	Worker's Compensation	0.55%
	Unemployment contributions	0.27%
	FICA & Medicare taxes	5.54%
	Prior period adjustment	0.32%

Benefits Group 3: Graduate Assistants **5.7%** (rnd from 5.69%)

Includes Graduate Assistants, Salaried

Fringe %	Worker's compensation	0.55%
	Medical (Grad Assts)	5.48%
	Prior period adjustment	-0.34%

Benefits Group 4: Summer Salaries **16.8%** (rnd from 16.84%)Includes Career Service Award
Extra Compensation, Credit
Extra Compensation, Non-credit
Extra Compensation, Service
Intersession
Merit Pay Lump Sum
Summer Research
Summer Teaching
Teaching Overload

Fringe %	Worker's Compensation	0.55%
	Unemployment contributions	0.27%
	FICA & Medicare taxes	7.00%
	Retirement	8.75%
	Prior period adjustment	0.27%

Benefits Group 5: Benefits-eligible Appointed Employees **26.9%** (rnd from 26.92%)Includes Off Campus Duty Assignment
Shift Differential (50-100% appointed)
Regular Salary (50-100% appointed)

Fringe %	Worker's Compensation	0.55%
	Unemployment contributions	0.27%
	FICA & Medicare taxes	6.73%
	Retirement	8.36%
	Medical & HSA	9.14%
	Dental	0.37%
	Life	0.07%
	Short-term Disability	0.03%
	Long-term Disability	0.04%
	Employee Assistance Program	0.05%
	Employee Fee Discount	0.34%
	Termination Pay	0.82%
	Current/Prior year adjustment	0.15%

*Because the rate components are displayed by hundredths, the total to the 2nd decimal place is provided.

However, the rate used in Workday for is the composite rate rounded to the 1st decimal place.

**Some Earnings which are infrequently used are not listed above.

**PTO Earnings (such as Sick PTO, Vacation PTO, Holiday PTO, etc) follow the same rates as the Regular Salary of the employee and are not listed separately.
