



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program Support Center  
Financial Management Service  
Cost Allocation Services

CAS Western Field Office  
90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103  
PHONE: (415) 437-7820  
FAX: (415) 437-7823  
E-MAIL: [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov)

June 21, 2017

William Mai  
Vice President for Administration  
University of Wyoming  
P.O. Box 3355  
Laramie, WY 82071-3355

Dear Mr. Mai:

A copy of fringe benefit cost rate agreement is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

This is an initial fringe benefit cost rate agreement. As a result, there is no carry forward amount.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost and fringe benefit proposal together with supporting information must be submitted to this office for each fiscal year in which your organizations claims indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposals based on your fiscal year ending 06/30/18 are due in our office by 12/31/18. Please submit your next proposals electronically via email to [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov).

Sincerely,

Arif M.

Karim -A

Arif Karim, Director

Cost Allocation Services

Digitally signed by Arif M. Karim -A  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People, cn=Arif M. Karim -  
A,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2017.06.23 12:06:25 -05'00'

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:

DATE:06/21/2017

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
04/08/2015

University of Wyoming

P.O. Box 3355

Laramie, WY 82071-3355

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.	07/01/2013	06/30/2015	41.50	On-Campus	Org. Research
PRED.	07/01/2015	06/30/2017	44.00	On-Campus	Org. Research
PRED.	07/01/2017	06/30/2019	44.50	On-Campus	Org. Research
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Org. Research
PRED.	07/01/2013	06/30/2019	52.00	On-Campus	Instruction
PRED.	07/01/2013	06/30/2019	26.00	Off-Campus	Instruction
PRED.	07/01/2013	06/30/2019	34.00	On-Campus	Other Spon Act.
PRED.	07/01/2013	06/30/2019	20.00	Off-Campus	Other Spon Act.
PROV.	07/01/2019	Until Amended	(1)		

\*BASE

ORGANIZATION: University of Wyoming

AGREEMENT DATE: 6/21/2017

---

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(1) Use same rates and conditions as those cited for fiscal year ending 06/30/19.

ORGANIZATION: University of Wyoming

AGREEMENT DATE: 6/21/2017

---

---

**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	7/1/2017	6/30/2019	43.30	All	Faculty/Acad. Professionals
FIXED	7/1/2017	6/30/2019	56.10	All	Staff
FIXED	7/1/2017	6/30/2019	3.90	All	Student/Non- Benefited

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Wyoming

AGREEMENT DATE: 6/21/2017

---

---

## **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.

The following fringe benefits are treated as direct costs:  
FICA, WORKERS COMPENSATION, HEALTH/LIFE INSURANCE, UNEMPLOYMENT INSURANCE, STATE RETIREMENT, LIMITED SERVICE, AND TUITION COSTS FOR GRADUATE STUDENTS.

Effectively 07/01/17, 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:

Faculty/Academic Professionals and Staff: EMPLOYEE ASSISTANCE PROGRAM, FICA, HEALTH INSURANCE, LIFE AND DISABILITY INSURANCE, RETIREMENT, TERMINAL LEAVE, UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION INSURANCE.

Student/Non-Benefited: FICA, UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION 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: University of Wyoming

AGREEMENT DATE: 6/21/2017

---

#### DEFINITION OF ON-CAMPUS AND OFF-CAMPUS RATES

##### DEFINITION OF ON-CAMPUS

On-Campus activities are defined as the work performed on awards located at the following locations:

1. University of Wyoming Campus proper
2. Laramie Airport Campus
3. Elk Mountain Center
4. Telescope Facility

##### DEFINITION OF OFF-CAMPUS

Off-Campus activities are defined as the work performed on awards at locations other than the locations listed above for a period longer than an academic session (either a semester or a summer session).

##### PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

##### PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

##### USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given object may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

##### DEFINITION OF EQUIPMENT

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

This rate agreement updates fringe benefits proposal only.

##### NEXT PROPOSAL DUE DATE

Your next indirect cost and fringe benefits proposals based on actual costs for fiscal year ending 06/30/18, will be due no later than 12/31/18.



ORGANIZATION: University of Wyoming

AGREEMENT DATE: 6/21/2017

### 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 Wyoming

(INSTITUTION)



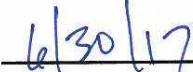
(SIGNATURE)

William Mai

(NAME)

Vice President for Administration

(TITLE)



(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -A

Digitally signed by Arif M. Karim -A  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, cn=Arif M. Karim -A,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2017.06.23 12:05:45 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/21/2017

(DATE) 1111

HHS REPRESENTATIVE:

Jeanette Lu

Telephone:

(415) 437-7820