

ORIGINAL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 53-0196549
 ORGANIZATION:
 The American University
 Controller's Office
 Brandywine Bldg. Room 200
 Washington, DC 20016-8020

DATE: 04/29/2013
 FILING REF.: The preceding
 agreement was dated
 03/01/2010

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.	05/01/2012	04/30/2016	43.00	On-Campus	All Programs
PRED.	05/01/2012	04/30/2016	19.00	Off-Campus	All Programs
PROV.	05/01/2016	Until Amended			Use same rates and conditions as those cited for fiscal year ending April 30, 2016.

*BASE

Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), and that portion of each subaward in excess of \$25,000.

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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>
PRED.	5/1/2012	4/30/2016	26.50	All	Full-Time Employees
PRED.	5/1/2012	4/30/2016	8.00	All	Part-Time Employees
PROV.	5/1/2016	Until amended			Use same rates and conditions as those cited for fiscal year ending April 30, 2016.

** 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: 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, Disability Insurance, Life Insurance, Tuition Remission, TIAA/CREF, 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.