

NON-PROFIT RATE AGREEMENT

EIN #: 86-0138043

NSF INS CODE: 4003110000

ORGANIZATION:

DATE: January 26, 2015

Association of Universities for Research in Astronomy, Inc. FILING REF: None.
National Solar Observatory (NSO)
950 N. Cherry Avenue
Tucson, Arizona 85719-4933

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 II.

SECTION I: INDIRECT COST RATES

Note: Beginning with FY 2015, separate rate agreements are now established for the National Optical Astronomy Observatory (NOAO) and the National Solar Observatory (NSO)

FY 2015 - PREDETERMINED RATES

Description	Effective Period	Rate	Base
New Mexico			
General and Administrative (G&A)	10/01/14 – 09/30/15	10.70%	(a)
Labor Burden	10/01/14 – 09/30/15	35.80%	(c)
Building Occupancy Rate	10/01/14 – 09/30/15	\$21.74	(d)
Other Sites			
Facilities and Administrative (F&A)	10/01/14 – 09/30/15	8.00%	(b)
<u>Labor Recharge Rates</u>			
U.S. Hires; Regular Staff	10/01/14 – 09/30/15	58.90%	Hourly earnings
U.S. Hires; Temporary Staff	10/01/14 – 09/30/15	18.90%	Hourly earnings
<u>Fringe Benefits</u>			
U.S. Hires; Regular Staff	10/01/14 – 09/30/15	33.50%	Hourly earnings
U.S. Hires; Temporary Staff	10/01/14 – 09/30/15	8.40%	Hourly earnings

PREDETERMINED rates are applicable to a current or future period, and are based upon an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment.

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Rate Application Bases

- (a) On-Site Programs: Total direct costs, excluding payroll and the portion of each subaward or major purchase in excess of \$25,000 per year (Note: Only programs located at the New Mexico location are eligible to use this rate).
- (b) On-Site Programs: Total direct costs (including payroll), but excluding the portion of each subaward or major purchase in excess of \$25,000 per year (Note: Programs located in New Mexico are not eligible to use this rate).

Off-Site Programs: Total direct costs (including payroll), but excluding the portion of each subaward or major purchase in excess of \$25,000 per year (Note: Programs located in New Mexico are not eligible to use this rate).
- (c) Direct payroll and benefits of staff located in the location for which the rate is applied (Note: Only programs located at the New Mexico location are eligible to use this rate).
- (d) Square feet of occupied building area (Note: Only programs located at the New Mexico location are eligible to use this rate).

Definitions:

Major Purchase: For the purpose of this rate, "major purchase" is defined as any contract or subaward with a value that exceeds \$25,000 per year.

On-Site vs. Off-Site Program: For the purpose of this rate, "off-site" refers to any grant, award or entity that receives services from NSO but that does not occupy space at the location for which the rate is applied; "on-site" refers to those awards or entities that receive services from NSO and that do occupy space at the location.

Fringe Benefits: Fringe benefits consist of: FICA/Medicare, Unemployment, Workers Compensation, Medical and Dental Insurance, Life Insurance, Short-Term and Long-Term Disability Insurance, Business Travel Insurance, Post-Retirement Benefits, and Retirement Plan Contributions.

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SECTION II: GENERAL TERMS

- A. LIMITATIONS: Use of the rates contained in this agreement is subject to any applicable contractual or grant limitations. Acceptance of these rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the contractor or grantee were included in its indirect cost proposal and that such costs are legal obligations of the contractor or grantee, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent treatment.
- B. AUDIT: All costs, direct and indirect, Federal and non-Federal are subject to audit. Adjustments to amounts resulting from audit of cost allocation plan or indirect rate proposal upon which the negotiation of this agreement was based will be compensated for in subsequent negotiation.
- C. ACCOUNTING CHANGES: The rates contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the rates were negotiated. Changes to the method of accounting which effect the amount of reimbursement resulting from the use of these rates require the prior approval of this office. Failure to obtain such approval may result in subsequent cost disallowances.
- D. NOTIFICATION TO FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the rates agreed to herein.

BY THE ORGANIZATION:

Association of Universities for Research in
Astronomy, Inc. (AURA)

National Solar Observatory (NSO)

(Organization)

Deborah Narusso

(Signature)

Deborah Narusso

(Name)

VP Administrator

(Title)

2/18/15

(Date)

ON BEHALF OF THE FEDERAL GOVERNMENT:

National Science Foundation

(Agency)

Charles D. Zeigler

(Signature)

Charles D. Zeigler

(Name)

Team Lead, Cost Analysis and Indirect
Cost, CAAR/DIAS/BFA

(Title)

2/24/2015

(Date)

NSF Negotiator: Meghan A. Benson
Telephone: (703) 292-4884