

ORIGINAL**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #: 1566000756A1

DATE: July 6, 2009

INSTITUTION:

North Carolina State University
Office of Contracts and Grants
Campus Box 7214
Raleigh NC 27695-7214

FILING REF.: The preceding
Agreement was dated
April 23, 2008

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: FACILITIES AND ADMINISTRATIVE COST RATES*

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

| TYPE | EFFECTIVE PERIOD | | RATE (%) | LOCATIONS | APPLICABLE TO |
|-------|------------------|---------------|--|--------------|--------------------|
| | FROM | TO | | | |
| PRED. | 07/01/06 | 06/30/07 | 46.0 | On-Campus | Organized Research |
| PRED. | 07/01/07 | 06/30/09 | 48.5 | On-Campus | Organized Research |
| PRED. | 07/01/09 | 06/30/10 | 49.0 | On-Campus | Organized Research |
| PRED. | 07/01/06 | 06/30/10 | 27.3 | Off-Camp (1) | Organized Research |
| PRED. | 07/01/06 | 06/30/10 | 26.0 | Off-Campus | Organized Research |
| PRED. | 07/01/06 | 06/30/10 | 47.0 | On-Campus | Instruction |
| PRED. | 07/01/06 | 06/30/10 | 26.0 | Off-Campus | Instruction |
| PRED. | 07/01/06 | 06/30/07 | 26.0 | On-Campus | Other Spon Act |
| PRED. | 07/01/07 | 06/30/10 | 35.0 | On-Campus | Other Spon Act |
| PRED. | 07/01/06 | 06/30/10 | 20.0 | Off-Campus | Other Spon Act |
| PROV. | 07/01/10 | UNTIL AMENDED | Use same rates and conditions as those cited for fiscal year ending June 30, 2010. | | |

(1) Off-Campus Adjacent - Activities performed within the community area of the campus.

***BASE:**

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.

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SECTION I: FRINGE BENEFITS RATES**

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

| <u>TYPE</u> | <u>EFFECTIVE PERIOD</u> | | <u>RATE (%)</u> | <u>LOCATIONS</u> | <u>APPLICABLE TO</u> |
|-------------|-------------------------|-----------|--|------------------|----------------------|
| | <u>FROM</u> | <u>TO</u> | | | |
| FIXED | 07/01/09 | 06/30/10 | 1.5 | All | All Staff |
| PROV. | 07/01/10 UNTIL AMENDED | | Use same rates and conditions as those cited for fiscal year ending June 30, 2010. | | |

****DESCRIPTION OF FRINGE BENEFITS RATE BASE:**
salaries and wages.

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SECTION II: SPECIAL REMARKS

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 costs 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.

TREATMENT OF FRINGE BENEFITS:

This organization uses fringe benefit rates for estimating direct fringe benefit costs on grant applications and contract proposals.

For cash claims and final reporting purposes, the following fringe benefits are specifically identified to each employee and charged individually as direct costs: FICA/Medicare, Medical Insurance, Life Insurance, Long-Term Disability, Tuition Remission and Retirement costs of active employees. All other fringe benefits are charged using the rates published in Section I of this Rate Agreement.

The benefits covered by the rates listed in Section I are Workers' Compensation, Unemployment Compensation, Severance/Terminal Leave Pay, Short-Term Disability and Associated Benefits and Administrative Costs Charged by the North Carolina Flex Plan.

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.

THIS AGREEMENT UPDATES THE FRINGE BENEFIT RATE ONLY.