COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 07/01/2016 06/30/2021
DATE: 06/24/2020
FILING REF.: The preceding agreement was dated 07/31/2019

San Jose State University and the Foundation
210 North 4th Street
San Jose, CA 95112

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

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE (%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/2016</td>
<td>06/30/2018</td>
<td>44.50</td>
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<td>Research</td>
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<td>44.60</td>
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<td>Other Sponsored Activities</td>
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<td>ML Off-Site</td>
<td>Other Sponsored Activities</td>
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</tbody>
</table>
**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.
**SECTION I: FRINGE BENEFIT RATES**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
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<td>FIXED</td>
<td>7/1/2020</td>
<td>6/30/2021</td>
<td>38.60</td>
<td>All</td>
<td>Foundation Regular Employees</td>
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<td>FIXED</td>
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<td>6/30/2021</td>
<td>9.00</td>
<td>All</td>
<td>Foundation Hourly and PT Employees</td>
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<td>FIXED</td>
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<td>6/30/2021</td>
<td>1.10</td>
<td>All</td>
<td>Foundation Student Employees</td>
</tr>
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<td>PROV.</td>
<td>7/1/2021</td>
<td>6/30/2023</td>
<td></td>
<td>All</td>
<td>Same as above</td>
</tr>
</tbody>
</table>

**DESCRIPTION OF FRINGE BENEFITS RATE BASE:**
Salaries and wages.
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

San Jose State University: This organization charges the actual costs of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The following fringe benefits are treated as direct costs: FICA, SUI, WORKERS COMPENSATION, MEDICARE, LONG TERM DISABILITY, HEALTH/DENTAL/VISION/LIFE INSURANCE, RETIREMENT AND TUITION.

San Jose State University Foundation: This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects.

Foundation full-time employees' fringe benefits are charged to Federal awards based on the "Regular Employee" rate. The regular Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, MEDICAL/VISION/DENTAL INS., LIFE INS., LONG-TERM DISABILITY, UNEMPLOYMENT INS., MEDICARE, EAP, UNFUNDED VACATION, AND RETIREMENT.

The Foundation Hourly & Part-time Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, AND MEDICARE.

The Foundation Student employees fringe benefit rate includes the following costs: WORKERS COMPENSATION, SDI, AND UNEMPLOYMENT 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.
DEFINITION OF OFF-CAMPUS: A project is considered off-campus if the activity is conducted at locations other than in University or Foundation owned or operated facilities, and to which rent is directly allocated to the project (s), and indirect costs associated with physical plant and library are not considered applicable to the project. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

DEFINITION OF EQUIPMENT
Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition costs of $5,000 or more per unit.

NEXT PROPOSAL DUE DATE
Your next F&A and fringe benefit proposals based on fiscal year ending 6/30/20 are due by 12/31/20.

Update fringe benefit rates only.
SECTION II: 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 method 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:
San Jose State University and the Foundation

INSTITUTION: [Signature]

(SIGNATURE)

Kristin Gifford

(NAME)

Director, Finance + Acct

(TITLE)

6/24/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

A.R. [Signature]

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/24/2020

(DATE) 5891

HHS REPRESENTATIVE: Patrick Smith

Telephone: (415) 437-7820

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