COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1396006492A1
ORGANIZATION:
University of Wisconsin - Madison and Extension
21 North Park Street
Suite 6401
Madison, WI 53715

DATE: 04/27/2015
FILING REF.: The preceding agreement was dated 06/18/2014

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>RATE TYPES</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EFFECTIVE PERIOD</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%) LOCATION</td>
<td>APPLICABLE TO</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>53.00 On Campus</td>
<td>Organized Research</td>
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<tr>
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<td>50.00 On Campus</td>
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<td>29.50 On Campus</td>
<td>Ext. Public Service</td>
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<tr>
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<tr>
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<td>06/30/2017</td>
<td>16.00 On Campus</td>
<td>Primate Ctr Rate (B)</td>
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<tr>
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<td>06/30/2017</td>
<td>26.00 Off Campus</td>
<td>All Programs</td>
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<tr>
<td>PROV.</td>
<td>07/01/2017</td>
<td>06/30/2019</td>
<td></td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2017.</td>
</tr>
</tbody>
</table>

*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 or 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, 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.

(A) All Primate Center.

(B) Non P.51 Core grants only.
### 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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</thead>
<tbody>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>33.70</td>
<td>All</td>
<td>(1)</td>
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<td>(3)</td>
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<td>(4)</td>
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<td>FIXED</td>
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<td>(5)</td>
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<tr>
<td>FIXED</td>
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<td>6/30/2015</td>
<td>15.90</td>
<td>All</td>
<td>(6)</td>
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<tr>
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<td>All</td>
<td>(8)</td>
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<tr>
<td>FIXED</td>
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<td>All</td>
<td>(1)</td>
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<tr>
<td>FIXED</td>
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<td>All</td>
<td>(2)</td>
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<tr>
<td>FIXED</td>
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<td>23.90</td>
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<td>(3)</td>
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<tr>
<td>FIXED</td>
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<td>6/30/2016</td>
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<td>All</td>
<td>(4)</td>
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<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
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<td>(5)</td>
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<td>6/30/2016</td>
<td>2.40</td>
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<td>(8)</td>
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</tbody>
</table>
**DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only the faculty and staff. Rate does not apply to student employees, research or teaching assistants.

(1) Regular Faculty and Academic Staff
(2) Classified and UWEXT Permanent Staff
(3) Research Assistants, Project Assistants, Teaching Assistants, Pre-Doc Fellows and/or Trainees
(4) Research Associates and Grad Interns
(5) Post-Doc Fellows and/or Trainees
(6) Limited Term Employees (LTE's)
(7) Ad Hoc Program Specialists, Undergraduate Assistants and Undergraduate Interns
(8) Student Hourly Employees

Fringe Benefit rates are combined rates for Madison and Milwaukee Campuses and are applied to both the campuses. These Fringe Benefit rates are also included on the University of Wisconsin, Milwaukee rate agreement.
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.

Equipment Definition -
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.

FRINGE BENEFITS:

FICA
Retirement
Disability Insurance
Worker's Compensation
Life Insurance
Unemployment Insurance
Health Insurance
Severance Allowance
ERA Administration
Income Continuation Insurance

Your next fringe benefit proposal based on actual costs for the fiscal year ending 06/30/15 is due in our office by 12/31/15. Your next F&A proposal based on actual costs for the fiscal year ending 06/30/16 is due in our office by 12/31/16.
ORGANIZATION: University of Wisconsin - Madison and Extension
AGREEMENT DATE: 4/27/2015

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 Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, 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 those programs.

BY THE INSTITUTION:
University of Wisconsin - Madison and Extension

[INSTITUTION]

(SIGNATURE)

Kim Moreland
(NAME)
Associate Vice Chancellor
for Research Administration
(TITLE)

(RESEARCH & SPONSORED PROGRAMS)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Daryl W. Mayes
(SIGNATURE)

for

Arif Karim
(BANK)

Director, Cost Allocation Services
(TITLE)

4/27/2015
(DATE)

HHS REPRESENTATIVE: Shon Turner

Telephone: (214) 767-3261