The Fringe Benefit rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the University of Alaska (UA) by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for the University of Alaska’s Fiscal Year 2023. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2023.

### Section I: RATES - TYPE: PROVISIONAL (PROV)

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>Staff Benefits</th>
<th>Leave Benefits</th>
<th>Employee Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>48.6%</td>
<td>17.8%</td>
<td>Classified</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>47.2%</td>
<td>21.7%</td>
<td>Classified, AHECTE¹</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>38.5%</td>
<td>16.5%</td>
<td>APT² Exempt</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>24.6%</td>
<td>14.3%</td>
<td>Executive</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>24.6%</td>
<td>14.3%</td>
<td>Non-Union Faculty (12 mos)</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>24.6%</td>
<td>5.9%</td>
<td>Non-Union Faculty (&lt;12 mos)</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>28.3%</td>
<td>12.5%</td>
<td>UNAC³ Faculty</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>10.0%</td>
<td>0.0%</td>
<td>Adjunct Faculty</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>9.3%</td>
<td>0.0%</td>
<td>Temporary &amp; FICA Student</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>19.2%</td>
<td>0.0%</td>
<td>Extended Temporary</td>
</tr>
<tr>
<td>Prov</td>
<td>07/01/22</td>
<td>06/30/23</td>
<td>0.0%</td>
<td>0.0%</td>
<td>Student</td>
</tr>
</tbody>
</table>

Notes: ¹Alaska Higher Education Crafts and Trade Employees  
²Administrative/Professional/Technical  
³United Academics
DISTRIBUTION BASES

(a) Staff benefits rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.
(b) Leave benefits rates are applied to base salaries excluding: overtime, miscellaneous pay, and paid leave.

SECTION II - GENERAL TERMS AND CONDITIONS

A. LIMITATIONS: Use of the rates set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations. The rates are applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of any or all of the rates agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the institution were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the institution and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the institution which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of these rates require the prior written approval of the authorized representative of the cognizant agency for indirect costs. Such changes include but are not limited to changes in the charging of a particular type of cost from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowances.

C. PROVISIONAL RATES: The provisional rates contained in this agreement are subject to unilateral amendment by the Government or bilateral amendment by the contracting parties at any time.

D. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I are negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts, and other agreements to which 2 CFR Part 200 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.
E. SPECIAL REMARKS: The Government’s agreement with the rates set forth in Section I is not an acceptance of the University of Alaska (UA)’s accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by UA is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:

FOR UNIVERSITY OF ALASKA:

MYRON J. DOSCH
Chief Financial Officer

June 23, 2022

Date

FOR THE U.S. GOVERNMENT:

GALES, SHARON
J.1093052664
Digitally signed by
GALES, SHARON J.1093052664
Date: 2022.06.23 15:05:49 -04'00'

SHARON GALES
Contracting Officer

June 23, 2022

Date

For information concerning this agreement contact:
Sharon Gales
Office of Naval Research
875 North Randolph Street
Arlington, VA 22203-1995

Phone: (571) 463-8028
E-mail: sharon.j.gales.civ@us.navy.mil