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Date: May 15, 2020
 To: Beverly Shuford, Julie Queen, Michael Ciri, Myron Dosch
 From: Tanya Hollis
 Re: FY21 Fringe Benefit Forward Pricing Proposal

Attached is the FY21 Fringe Benefit Forward Pricing Proposal Report submitted to UA’s cognizant agency, Office of Naval Research (ONR). Although these rates have been submitted, they have not been audited. We anticipate receiving a provisional negotiated agreement from ONR in the near future, which may include adjustments to these rates. We will let you know of any such adjustments.

The following table summarizes the proposed fringe benefit rates for FY21 for the University of Alaska System. Also listed are the FY20 negotiated rates for comparison purposes. The primary factor impacting the rate increases is a reduction of the carryforward over-recovery that is built into the FY21 rates when compared to the FY20 rates. Additionally, anticipated sick leave costs for all employees, including student and temporary employees, and administrative leave costs for regular benefits-eligible employees related to the COVID-19 pandemic have been included in the proposal.

E-Class	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	<u>FY20 Negotiated Benefit Rates</u>	<u>FY21 Proposed Benefit Rates</u>	<u>FY20 Negotiated Benefit Rates</u>	<u>FY21 Proposed Benefit Rates</u>
NR	22.0%	23.2%	48.7%	54.1%
CR	21.6%	22.5%	44.5%	51.6%
XR	22.6%	24.1%	40.7%	42.5%
EX, FR	20.4%	20.6%	26.2%	27.6%
FN	11.4%	12.3%	26.2%	27.6%
F9	18.4%	20.6%	29.8%	30.4%
FT, FW	0.0%	0.2%	10.9%	11.1%
CT, GT, NT, ST, XT	0.0%	0.1%	9.1%	9.7%
NX, XX	1.6%	3.2%	33.3%	44.6%
GN, SN	0.0%	0.1%	0.0%	0.0%

(1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.
 (2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

cc: Nichole Pittman, Michelle Rizk, Steve Patin, Erika Van Flein, Tara Ferguson, Jason Theis, Ryan Buchholdt, Julie Vigil, Wendy Huesties, Alesia Kruckenberg, Michelle Pope

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May 15, 2020

Ms. Sharon Gales
 Office of Naval Research
 Code BD0242, Rm. 1425
 875 N. Randolph Street
 Arlington, VA 22203-1995

RE: University of Alaska FY21 Fringe Benefit Forward Pricing Proposal

Dear Ms. Gales:

This memorandum and enclosed attachments represent the University of Alaska's proposal to establish fixed with carry-forward fringe benefit rates for the period of July 1, 2020 through June 30, 2021 (FY21).

The FY21 proposal includes the same fringe benefits as those included in recent fringe benefit forward pricing proposals. This proposal fully liquidates the FY19 staff benefit under-recovery carry-forward of \$781,782 and the leave benefit under-recovery carry-forward of \$3,519,876.

Implementation of the Families First Coronavirus Response Act (FFCRA) will likely result in increased sick and administrative leave usage in FY21. Therefore, anticipated sick leave costs for all employees, including student and temporary employees, and administrative leave costs for regular benefits-eligible employees related to the COVID-19 pandemic are included in the proposal.

The following table summarizes the fringe benefit rates proposed for FY21 for the University of Alaska System. Also listed are the FY20 negotiated rates for comparison purposes.

	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	FY20 Negotiated <u>Benefit Rates</u>	FY21 Proposed <u>Benefit Rates</u>	FY20 Negotiated <u>Benefit Rates</u>	FY21 Proposed <u>Benefit Rates</u>
<u>E-Class</u>				
NR	22.0%	23.2%	48.7%	54.1%
CR	21.6%	22.5%	44.5%	51.6%
XR	22.6%	24.1%	40.7%	42.5%
EX, FR	20.4%	20.6%	26.2%	27.6%
FN	11.4%	12.3%	26.2%	27.6%
F9	18.4%	20.6%	29.8%	30.4%
FT, FW	0.0%	0.2%	10.9%	11.1%
CT, GT, NT, ST, XT	0.0%	0.1%	9.1%	9.7%
NX, XX	1.6%	3.2%	33.3%	44.6%
GN, SN	0.0%	0.1%	0.0%	0.0%

(1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

(2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

Ms. Gales
May 15, 2020
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We are seeking to have new rates in effect for our first payroll in July 2020. We appreciate any assistance you can provide to help complete negotiations prior to that time. In the event that a final agreement will not be likely by July 1, 2020, we request that these proposed rates be provisional rates. This would help avoid potential billing adjustments on activity between July 1 and the date of the final agreement. Please let me know if there is anything we can do to facilitate the audit and negotiation process.

Please contact me if you have any questions or if you need additional information. Thanks for your consideration of this proposal.

Sincerely,

DocuSigned by:

9887B57786E64B9
Myron J. Dosch

MJD/TLH/sab

Attachment A – (3) Significant Assumptions
Attachment B – (4) Rate Schedules
Attachment C – (2) Certifications

cc: Brian Bradley, ONR (one copy)
Jonathon Wood, DCAA, Alaska Sub-Office (one copy)
Sandra Thomson, ONR Seattle Regional Office (one copy)

University of Alaska
 FY21 Fringe Benefit Forward Pricing Proposal
 Significant Assumptions

Attachment A

1. Wages for FY21 are based on updated estimates of projected FY20 wages and incremented for salary and grid increases and are rounded to the nearest dollar for projection purposes.

Annual salary and/or grid increases are projected for eligible e-classes as follows:

- Classified, exempt and non-exempt staff (e-classes NR, XR) – 1%
- Extended temporary exempt and non-exempt (e-classes NX,XX) – 1%
- Temporary exempt and non-exempt staff (e-classes NT, XT) – 0%
- Executive employees (e-classes EX) – 1%
- Non-union faculty (e-classes FR, FN) – 1%
- UNAC faculty (e-class F9) – 1%
- Adjunct faculty union (e-class FT) – 1%
- Adjunct faculty non-union (e-class FW) – 0%
- Local 6070 Union employees (e-classes CR, CT) – 1%
- Student (e-classes ST, GT, SN, GN) – 0%

Step or other increases are projected for eligible e-classes as follows:

- Local 6070 Union employees (e-classes CR, CT) will receive a step increase, calculated at 2.11% on average.
- Market adjustments related to the UA compensation and benefits review study are being included as follows: \$589k for NR; \$1,656k for XR; \$169k for EX; \$157k for FR; \$64k for FN; \$740k for F9; and \$0 for NX, XX.

Projected decreases as follows:

- Projected UA position reduction to address State of Alaska budget reductions
- Projected FY21 furlough for executive-level university employees in e-classes EX, FN, FR

2. Leave usage is projected using adjusted average rates calculated by e-class. Use of adjusted average rates is intended to smooth individual year usage fluctuations. A three year average was used for all e-classes using FY18 and FY19 actual leave usage combined with FY20 estimated leave usage.

Implementation of the Families First Coronavirus Response Act (FFCRA) will likely result in increased sick and administrative leave usage in FY21. Therefore, anticipated sick leave is being projected for all e-classes, including student and temporary employees, and additional administrative leave is being projected for regular benefits-eligible e-classes NR, CR, XR, EX, FR, FN and F9.

3. Beginning July 01, 2006, UA has two public employee retirement system (PERS) plans. The public employee retirement system defined benefit (PERS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees hired on July 1, 2006 or later may enroll in the public employee retirement system defined contribution (PERS-DC) plan.

Effective July 01, 2015, the non-exempt and exempt staff (e-classes NR, XR) employees and Local 6070 Union employees (e-class CR) are no longer eligible to participate in ORP Tier 3 retirement plan unless they were grandfathered in from previous employment. New employees will be eligible for PERS-DC with Pension.

Effective July 01, 2007, the PERS-DC employer contribution amount per employee, must calculate to at least the PERS-DB rate. The calculated contribution beyond the PERS-DC rate is applied to the State of Alaska PERS-DB unfunded liability. The PERS-DB and PERS-DC rates are 22.00% and 6.58% respectively; rates are established or projected by the State of Alaska, Division of Retirement.

University of Alaska
FY21 Fringe Benefit Forward Pricing Proposal
Significant Assumptions

Attachment A

Effective July 01, 2007, in addition to the minimum employer contribution for the PERS-DC plan, the statute also established a minimum PERS base salary for the UA System requiring the total fiscal year PERS covered wages to meet the FY08 Base Salary. The FY21 PERS covered wages were lower than the FY08 Base Salary, therefore, an additional contribution is calculated at the PERS-DB contribution rate.

Effective July 1, 2018, PERS-DC employer contributions are reduced due to PERS forfeitures. PERS forfeitures are the employer portion of forfeitures due to employees terminating before vesting in the PERS-DC plan. The forfeitures are allocated based on PERS-DC costs by e-class.

The FY21 estimated covered wages were calculated by multiplying the percentage of FY20 estimated earnings subject to this benefit by the FY21 projected staff benefit wage base. The FY21 projected contribution rates were applied to the FY21 estimated covered wages to project the FY21 employer contribution by e-class.

4. Beginning in July 01, 2006, UA has two teacher's retirement system (TRS) plans. The teacher's retirement system defined benefit (TRS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees with an original hire date of July 1, 2006 or later may enroll in the teacher's retirement system defined contribution (TRS-DC) plan or the optional retirement plan, ORP-Tier 3. Effective July 01, 2007, the TRS-DC employer contribution amount per employee, must calculate to at least the TRS-DB rate. The calculated contribution beyond the TRS-DC rate is applied to the State of Alaska TRS-DB unfunded liability. The TRS-DB and TRS-DC rates are 12.56% and 8.17% respectively; rates are established or projected by the State of Alaska, Division of Retirement.

Effective July 1, 2018, TRS-DC employer contributions are reduced due to TRS forfeitures. TRS forfeitures are the employer portion of forfeitures due to employees terminating before vesting in the TRS-DC plan. The forfeitures are allocated based on TRS-DC costs by e-class.

The FY21 estimated covered wages were calculated by multiplying the percentage of FY20 estimated earnings subject to this benefit by the FY21 projected staff benefit wage base. The FY21 projected contribution rates were applied to the FY21 estimated covered wages to project the FY21 employer contribution by e-class.

5. Effective July 01, 2006, UA has three separate optional retirement plans, ORP-Tier 1, ORP-Tier 2, and ORP-Tier 3. The ORP-Tier 1 plan is for eligible employees with an original hire date prior to July 1, 2005. The University Board of Regents established ORP-Tier 2, for eligible employees with an original hire date during FY06. The University Board of Regents also established a third optional retirement plan with an expanded employee eligibility criteria, ORP-Tier 3. It is available to all retirement eligible employees with an original hire date between July 1, 2006 and June 30, 2015. Effective July 01, 2015, non-exempt and exempt staff (e-classes NR, XR) employees and Local 6070 Union employees (e-class CR) can no longer elect to participate in ORP Tier 3 retirement plan unless they were grandfathered in from previous employment. The ORP-Tier 1 rate is 14.0%. The ORP-Tier 2 and ORP-Tier 3 rates are 12.0%.

The FY21 estimated covered wages were calculated by multiplying the percentage of FY20 estimated earnings subject to this benefit by the FY21 projected staff benefit wage base. The FY21 projected contribution rates were applied to the FY21 estimated covered wages to project the FY21 employer contribution by e-class.

6. Pension costs are estimated at 7.65% of covered wages below \$42,000 for regular employees and \$137,700 for eligible adjunct faculty. Effective July 01, 2015, new employees electing PERS-DC and TRS-DC plans will be eligible for Pension.

University of Alaska
FY21 Fringe Benefit Forward Pricing Proposal
Significant Assumptions

Attachment A

The FY21 estimated covered wages were calculated by multiplying the percentage of FY20 estimated earnings subject to this benefit by the FY21 projected staff benefit wage base. The FY21 projected contribution rates were applied to the FY21 estimated covered wages to project the FY21 employer contribution by e-class.

7. Medicare costs are projected at 1.45% of covered wages for all employees hired after April 1986. Social security is estimated at 6.2% of covered wages below \$137,700 for adjunct faculty and temporary e-classes. All new adjunct faculty will contribute to social security, not pension.

The FY21 estimated covered wages were calculated by multiplying the percentage of FY19 earnings subject to this benefit by the FY21 projected staff benefit wage base. The FY20 contribution rates were applied to the FY21 estimated covered wages to project the FY21 employer contribution by e-class.

8. Health care costs are estimated at projected usage levels less projected recoveries. All benefit eligible e-classes pay for spouse/dependent health coverage if elected. The current plan offers employees flexible benefit options and matches the employee contributions with current year costs. Projected health care costs net of cobra recoveries are allocated to health care eligible e-classes based on projected plan participants, including Cobra, and excluding opt-outs. Employee and spouse/dependent recoveries are allocated to all projected health care eligible employees, including Cobra, and excluding opt-outs. Cobra recipients may use online wellness services; however, they are not eligible to receive the Wellness rebate.
9. Life insurance administrative costs are estimated at \$0.030/\$1,000 of the insured amount. Allocation to individual e-classes is based on the number of employee participants in each eligible e-class.
10. Long term disability insurance (LTD) costs are \$0.248 per \$100 of covered payroll. Benefits begin after a 90 day waiting period. LTD costs are allocated to e-classes prorata based on the staff benefit wage base.
11. Unemployment is projected with a 25% increase over FY20 estimated unemployment costs. Allocated to e-classes prorata based on the staff benefit wage base.
12. The FY21 Worker's Compensation claim costs were projected using a ten year average of actual claims costs. The premiums are projected based on a 5% projected increase over FY20 actual premiums. Additional operational costs and professional fees are projected based on salary increments and trend percentages. Workers' Compensation is allocated based on employee headcount.
13. Employee tuition remission costs are projected at the FY20 estimated usage level and adjusted for increases or decreases in tuition rates for FY21. Employee (excluding adjunct) projected tuition remission costs are allocated to applicable e-class pools based on the number of eligible employees. Adjunct projected tuition remission costs are allocated to that specific e-class.
14. Consulting and other costs are projected at the level forecasted by the respective program director. Employee Assistance Program (EAP) costs are allocated to health care eligible employees. Consulting and other projected costs are allocated to all e-classes (except GN, SN) prorata based on the staff benefit wage base.
15. Labor relations costs are projected at the level forecasted by the Statewide Human Resources Office. They are allocated to the union e-classes prorata based on their staff benefit wage base.
16. FY21 staff benefit recovery carryforwards are reflected as calculated in the FY19 Fringe Benefit Incurred Cost Report.

University of Alaska
FY21 Staff Benefit Summary

Attachment B

	NR	CR	XR	EX, FR, FN Executive, Non-Union	F9	FT,FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
	Classified	Classified, AHECTE	APT Exempt	Faculty (12 mos)	UNAC Faculty	Adjunct Faculty	Temporary/ FICA Student	Extended Temporary	Student	Total
Staff Benefit Base	51,798,756	12,228,210	90,338,799	28,169,078	105,211,124	14,344,237	12,248,436	3,811,602	10,138,897	328,289,139
Total Staff Benefit Pool	27,533,835	6,154,095	38,223,918	8,064,897	32,092,539	1,512,658	1,169,210	1,495,574	-	116,246,726
Base Rate (unrounded)	53.155398%	50.327031%	42.311740%	28.630319%	30.502990%	10.545406%	9.545790%	39.237413%		
FY19 Est. Carry-forward claimed in FY21 rates	464,928	161,119	202,300	(280,280)	(73,571)	83,787	17,404	206,095	-	781,782
Est Carry-forward claimed in FY21 rates	464,928	161,119	202,300	(280,280)	(73,571) *	83,787	17,404	206,095	-	781,782
Carry-forward Rate (unrounded)	0.897566%	1.317601%	0.223935%	(0.994992)%	(0.069927)%	0.584116%	0.142092%	5.407044%		
Staff Benefit Pool with Carry-forward	27,998,763	6,315,214	38,426,218	7,784,617	32,018,968	1,596,445	1,186,614	1,701,669	-	117,028,508
Allocation Base	51,798,756	12,228,210	90,338,799	28,169,078	105,211,124	14,344,237	12,248,436	3,811,602	10,138,897	328,289,139
Rate Including Carry-forward (unrounded)	54.052964%	51.644632%	42.535675%	27.635328%	30.433063%	11.129522%	9.687882%	44.644457%		
Proposed rate (rounded)	54.1%	51.6%	42.5%	27.6%	30.4%	11.1%	9.7%	44.6%		
Federal Participation Percentage	10.89%	3.18%	14.85%	10.25%	11.35%	6.98%	31.23%	20.39%	27.04%	

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$(73,571) is the combined carry-forward total.

University of Alaska
 Staff Benefits Carry-forward Calculation
 FY 2021 (7/1/2020-6/30/2021)

Attachment B

	NR	CR	XR	EX, FR, FN Executive, Non-Union Faculty	F9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
<u>Employee Category</u>	<u>Classified</u>	<u>Classified, AHECTE</u>	<u>APT Exempt</u>	<u>(12 mos)</u>	<u>UNAC Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary/ FICA Student</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>Total</u>
21 Proposed Staff Benefit Rate (unrounded)	54.052964%	51.644632%	42.535675%	27.635328%	30.433063%	11.129522%	9.687882%	44.644457%		
21 Actual Base	51,798,756	12,228,210	90,338,799	28,169,078	105,211,124	14,344,237	12,248,436	3,811,602	10,138,897	328,289,139
21 Recovery at Proposed Rate	27,998,763	6,315,214	38,426,218	7,784,617	32,018,968	1,596,445	1,186,614	1,701,669	-	117,028,508
19 Est Carry-forward proj to claim in FY21	464,928	161,119	202,300	(280,280)	(73,571) *	83,787	17,404	206,095	-	781,782
Est Carry-forward claimed in FY21	464,928	161,119	202,300	(280,280)	(73,571)	83,787	17,404	206,095	-	781,782
21 Recovery	27,533,835	6,154,095	38,223,918	8,064,897	32,092,539	1,512,658	1,169,210	1,495,574	-	116,246,726
21 Actual Costs	27,533,835	6,154,095	38,223,918	8,064,897	32,092,539	1,512,658	1,169,210	1,495,574	-	116,246,726
Variance	-	-	-	-	-	-	-	-	-	-
Federal Participation Percentage	10.89%	3.18%	14.85%	10.25%	11.35%	6.98%	31.23%	20.39%	27.04%	

() Denotes Over-Recovery

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$(73,571) is the combined carry-forward total.

University of Alaska
FY21 Leave Summary

Attachment B

	NR	CR	XR	EX, FR Executive, Non-Union Faculty (12 mos)	FN Non-Union Faculty (<12 mos)	F9 UNAC Faculty	FT,FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary/ FICA Student	NX, XX Extended Temporary	GN, SN Student	Total
Leave Benefit Base	41,001,997	9,451,808	72,152,375	19,389,565	3,821,477	79,697,142	14,191,293	11,870,493	2,978,852	10,106,172	264,661,174
Annual Leave	3,997,695	908,319	7,547,138	2,064,989	-	-	-	-	-	-	14,518,141
Sick Leave	2,449,517	654,684	4,094,958	647,054	89,338	2,162,908	21,324	15,233	72,349	11,272	10,218,637
Holiday Leave	3,342,531	697,803	5,520,055	1,344,199	268,649	10,651,131	-	-	-	-	21,824,368
Total Leave Benefit Pool	9,789,743	2,260,806	17,162,151	4,056,242	357,987	12,814,039	21,324	15,233	72,349	11,272	46,561,146
Base Rate (unrounded)	23.876259%	23.919297%	23.785982%	20.919716%	9.367765%	16.078417%	0.150261%	0.128327%	2.428754%	0.111536%	
FY19 Carry-forward projected to claim in FY21 rates	(270,837)	(135,436)	211,558	(60,450)	110,322	3,641,558 *	-	-	23,161	-	3,519,876
Total FY19 Carry-forward claimed in FY21 rates	(270,837)	(135,436)	211,558	(60,450)	110,322	3,641,558	-	-	23,161	-	3,519,876
Carry-forward Rate (unrounded)	(0.660546)%	(1.432911)%	0.293210%	(0.311766)%	2.886894%	4.569245%			0.777514%		
Leave Benefit Pool with Carry-forward	9,518,906	2,125,370	17,373,709	3,995,792	468,309	16,455,597	21,324	15,233	95,510	11,272	50,081,022
Allocation Base	41,001,997	9,451,808	72,152,375	19,389,565	3,821,477	79,697,142	14,191,293	11,870,493	2,978,852	10,106,172	264,661,174
Rate Including Carry-forward (unrounded)	23.215713%	22.486386%	24.079192%	20.607951%	12.254660%	20.647663%	0.150261%	0.128327%	3.206269%	0.111536%	
Proposed Rate (rounded)	23.2%	22.5%	24.1%	20.6%	12.3%	20.6%	0.2%	0.1%	3.2%	0.1%	
Federal Participation Percentage	10.93%	2.95%	14.98%	6.49%	41.74%	11.00%	7.04%	31.42%	24.47%	27.10%	

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$3,641,558 is the combined carry-forward total

University of Alaska
 Leave Benefits Carry-forward Calculation
 FY 2021 (7/1/2020-6/30/2021)

Attachment B

Employee Category	NR	CR	XR	EX, FR Executive, Non-Union Faculty (12 mos)	FN Non-Union Faculty (<12 mos)	F9 UNAC Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary/ FICA Student	NX, XX Extended Temporary	GN, SN Student	Total
	Classified	Classified, AHECTE	APT Exempt								
21 Proposed Leave Benefit Rate (unrounded)	23.215713%	22.486386%	24.079192%	20.607951%	12.254660%	20.647663%	0.150261%	0.128327%	3.206269%	0.111536%	
21 Projected Leave Wage Base	41,001,997	9,451,808	72,152,375	19,389,565	3,821,477	79,697,142	14,191,293	11,870,493	2,978,852	10,106,172	264,661,174
21 Recovery at Proposed Rate	9,518,906	2,125,370	17,373,709	3,995,792	468,309	16,455,597	21,324	15,233	95,510	11,272	50,081,022
19 Actual Carry-forward	(270,837)	(135,436)	211,558	(60,450)	110,322	3,641,558 *	-	-	23,161	-	3,519,876
Total	(270,837)	(135,436)	211,558	(60,450)	110,322	3,641,558	-	-	23,161	-	3,519,876
21 Recovery	9,789,743	2,260,806	17,162,151	4,056,242	357,987	12,814,039	21,324	15,233	72,349	11,272	46,561,146
21 Projected Usage for all Leave Benefits	9,789,743	2,260,806	17,162,151	4,056,242	357,987	12,814,039	21,324	15,233	72,349	11,272	46,561,146
Variance	-	-	-	-	-	-	-	-	-	-	-
Federal Participation Percentage	10.93%	2.95%	14.98%	6.49%	41.74%	11.00%	7.04%	31.42%	24.47%	27.10%	

() Denotes Over-Recovery

* UAFT (A9) merged into UNAC (F9) effective May 13, 2018. The \$3,641,558 is the combined carry-forward total.

**The University of Alaska
Certificate of Fringe Benefit Costs**

**(2 CFR § 200, Uniform Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards (Uniform Guidance))**

This is to certify that to the best of my knowledge and belief:

1. I have reviewed the forward pricing fringe benefit cost proposal submitted herewith;
2. All costs included in the proposal dated May 15, 2020 to establish fixed with carry-forward fringe benefit cost rates for the period beginning July 1, 2020 through June 30, 2021 are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.
3. This proposal does not include any costs which are unallowable under applicable cost principles such as (without limitation): public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and
4. All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

The University of Alaska

Institution

DocuSigned by:

Myron Dosch

9887BE7786E64B9...
Myron J. Dosch

Chief Financial Officer

Title

5/15/2020

Date of Execution

**The University of Alaska
Certificate of Final Fringe Benefit Costs
(FAR 52.242-4)**

This is to certify that I have reviewed this proposal to establish final fringe benefit cost rates and to the best of my knowledge and belief:

1. All costs included in this proposal dated May 15, 2020 to establish final fringe benefit cost rates for July 1, 2020 through June 30, 2021 are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final fringe benefit cost rates will apply, and
2. This proposal does not include any costs, which are unallowable under applicable cost principles of the FAR or its supplements.

The University of Alaska

Institution

DocuSigned by:

Myron Dosch

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Myron J. Dosch

Chief Financial Officer

Title

5/15/2020

Date of Execution