[WHILE SPECIAL TERMS AND CONDITIONS MAY NOT BE REQUIRED BY THE FUNDING AGENCY, Institutions must include the following clauses when applicable. Clauses not marked "Required" below may be deleted if not applicable.]

REQUIRED: Payment Terms
Payment of invoices is subject to Subrecipient compliance with University of Hawaii payment procedures, including, but not limited to, Subrecipient properly completing all required paperwork. Non-compliance may result in delays and/or non-payment.

REQUIRED: Tax Clearance (check applicable box)
☐ Subrecipient has provided, or will provide prior to execution of this subaward by University of Hawaii, a current tax clearance from the State of Hawaii Director of Taxation and United States Internal Revenue Service as required by Hawaii law. Tax clearances are only valid for six months from date of issue. By signing this subaward, Subrecipient acknowledges that under Hawaii Revised Statutes §103-53(c), as may be amended from time to time, Subrecipient must also provide University of Hawaii with a current tax clearance before final payment under this subaward can be made.

☐ Subrecipient is not required to provide University of Hawaii with a tax clearance because the total amount of the subaward is less than $25,000 (HRS §103-53(e)(1)). By signing this subaward, Subrecipient acknowledges that (1) should the amount of the subaward be subsequently increased to $25,000 or more, it will be required to provide University of Hawaii with a current tax clearance from the State of Hawaii Director of Taxation and United States Internal Revenue Service prior to University of Hawaii's execution of any modification; and (2) under Hawaii Revised Statutes §103-53(c), as may be amended from time to time, Subrecipient must also provide University of Hawaii with a current tax clearance before final payment under the subaward can be made.

☐ Subrecipient is not required to provide University of Hawaii with a tax clearance because this subaward is between government agencies (HRS §103-53(e)(5)).
REQUIRED: Facilities and Administrative (F&A) Costs (check applicable box)

☐ An F&A rate of _____% is being applied to this subaward. This rate is:

☐ Subrecipient's federally negotiated F&A rate.

☐ A de minimis rate because Subrecipient does not have a federally negotiated F&A rate.

☐ A reduced rate designated by Subrecipient. By executing this subaward, Subrecipient certifies that Subrecipient has voluntarily elected to apply this reduced rate.

☐ A sponsor-imposed cap or reduced rate.

☐ Subrecipient voluntarily waives its right to indirect costs.

Note: Even though Subrecipient may voluntarily request a reduced rate or waiver, a reduced rate or waiver will not be allowed if prohibited by any award terms and conditions to which the subaward funds are subject.

National Defense Authorization Act (NDAA) Pilot Whistleblower Program

The Subrecipient shall comply with the following Federal Acquisition Regulation (FAR) clause that is incorporated by reference and in substance, unless the circumstances do not apply:

(1) FAR 52.203-17, Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights (Sep 2013)

This subaward is subject to the requirements of 41 U.S.C. § 4712, whistleblower protection statutes in effect from July 1, 2013 – January 1, 2017. This mandate entitled "Pilot program for enhancement of contractor protection from reprisal for disclosure of certain information", applies to all employees working for grantees, subgrantees and subcontractors on federal grants and contracts.

Subrecipients must inform their (Federally-funded) employees in writing of the employee whistleblower protections under 41 U.S.C. § 4712, in the predominant native language of the workforce. The statute states that an "employee of a contractor, subcontractor, or grantee may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body" evidence of any of the following:

- Gross mismanagement of a Federal contract or grant;
- Gross waste of Federal funds;
- Abuse of authority relating to a Federal contract or grant;
- Substantial and specific danger to public health or safety; or
- Violation of law, rule, or regulation related to a Federal contract or grant.
The whistleblower protections under this statute cannot be "waived by any agreement, policy, form or condition of employment." However, exceptions apply (as stated in FAR 3.908) for "any element of the intelligence community", as defined in section 3(4) of the National Security Act of 1947, 50 U.S.C. 401a, and include the following agencies:

- The Office of the Director of National Intelligence;
- The Central Intelligence Agency;
- The National Security Agency;
- The Defense Intelligence Agency;
- The National Geospatial-Intelligence Agency;
- The National Reconnaissance Office; and
- Other offices within the Department of Defense for the collection of specialized national intelligence through reconnaissance programs.

For more information please see [41 U.S.C. 4712](http://1.usa.gov/1BKQiUa) and [48 CFR Parts 3 and 52](http://1.usa.gov/1o1QBBW). The full text of FAR clauses can be accessed at [http://www.acquisition.gov/far/](http://www.acquisition.gov/far/).