

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 82-6000945
ORGANIZATION:
University of Idaho
Finance and Administration
P.O. Box 443168
Moscow, ID 83844-3168

Date: 10/17/2024
FILING REF.: The preceding
agreement was dated
07/05/2024

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

RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
		<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>	
PRED.	07/01/2024	06/30/2026	50.00	On-Campus	Organized Research	
PRED.	07/01/2024	06/30/2026	26.00	Off-Campus	Organized Research	
PRED.	07/01/2024	06/30/2026	59.70	On-Campus	Instruction	
PRED.	07/01/2024	06/30/2026	26.00	Off-Campus	Instruction	
PRED.	07/01/2024	06/30/2026	39.00	All	Agriculture & Forestry Exper. Station	
PRED.	07/01/2024	06/30/2026	26.00	Off-Campus	Other Spons Act	
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.	

*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**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2024	6/30/2025	31.70	All	Faculty
FIXED	7/1/2024	6/30/2025	40.10	All	Staff
FIXED	7/1/2024	6/30/2025	2.00	All	Students
FIXED	7/1/2024	6/30/2025	10.10	All	Temporary
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages excluding IH Leave and Health Savings Accounts for all eligible employee classes, Vacation Payoff, Vacation Payout-Exempt from PRS, Vacation Payout-IH Termination, and Cell Phone Stipend.

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.

DEFINITION OF OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project. Projects will not be subject to more than one indirect cost rate. If two-thirds or more of a project is performed off-campus, the off-campus rate will apply to the entire project.

The following fringe benefits are included in the fringe benefit rate(s):

FICA, GROUP LIFE, MEDICAL, WORKERS COMPENSATION, RETIREMENT, OTHER POST EMPLOYMENT BENEFITS, UNEMPLOYMENT INSURANCE, DISABILITY INSURANCE, EMPLOYEE TUITION REMISSION, TERMINAL LEAVE, AND PARENTAL LEAVE.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

NEXT PROPOSAL DUE DATE

A Fringe Benefits Costs Rates proposal based on actual costs for fiscal year ending 06/30/2024, will be due no later than 12/31/2024. Next F&A rates proposal based on actual costs for fiscal year ending 06/30/2025, will be due by 12/31/2025.

This rate agreement provides a two-year extension of current F&A rates in accordance with 2 CFR 200:414(g).

BY THE INSTITUTION:

5HJH0VRIWKHUniversity of Idaho
(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

(SIGNATURE)

