COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: Date: 08/29/2023

ORGANIZATION: FILING REF.: The preceding

University of Nevada, Las Vegas agreement was dated

4505 Maryland Parkway 04/04/2023

P.O. Box 451004

Las Vegas, NV 89154-1004

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 TY | PES: FIXED |) FINAL P | PROV. (PROVISIONAL) | | PRED. (PREDETERMINED) | | | | | |
|------------------|-------------|-------------|---------------------|-----------------|--|--|--|--|--|--|
| EFFECTIVE PERIOD | | | | | | | | | | |
| TYPE | <u>FROM</u> | <u>TO</u> | <u>RATE(%)</u> | LOCATION | APPLICABLE TO | | | | | |
| FINAL | 07/01/2021 | 06/30/2023 | 3 49.50 | On-Campus | Organized Research | | | | | |
| PRED. | 07/01/2023 | 06/30/2025 | 5 51.00 | On-Campus | Organized Research | | | | | |
| PRED. | 07/01/2025 | 06/30/2026 | 5 51.50 | On-Campus | Organized Research | | | | | |
| FINAL | 07/01/2021 | 06/30/2023 | 48.00 | On-Campus | Instruction | | | | | |
| PRED. | 07/01/2023 | 06/30/2026 | 5 49.00 | On-Campus | Instruction | | | | | |
| FINAL | 07/01/2021 | 06/30/2023 | 36.00 | On-Campus | Other Sponsored Activities | | | | | |
| PRED. | 07/01/2023 | 06/30/2026 | 36.50 | On-Campus | Other Sponsored Activities | | | | | |
| PRED. | 07/01/2023 | 06/30/2026 | 26.00 | Off Campus | All Programs | | | | | |
| PROV. | 07/01/2026 | Until Amend | led | | Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026 | | | | | |

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subaward in excess of \$25,000.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 08/29/2023

SECTION I: FRINGE BENEFIT RATES**

| TYPE | FROM | <u>TO</u> | RATE(%) | LOCATION | APPLICABLE TO |
|-------|----------|---------------|---------|----------|--|
| FIXED | 7/1/2022 | 6/30/2023 | 27.20 | All | Admin./Acad. Faculty |
| FIXED | 7/1/2022 | 6/30/2023 | 23.30 | All | Clinical Faculty |
| FIXED | 7/1/2022 | 6/30/2023 | 38.10 | All | Classified Staff |
| FIXED | 7/1/2022 | 6/30/2023 | 15.00 | All | Graduate Assistants |
| FIXED | 7/1/2022 | 6/30/2023 | 23.00 | All | Letter of Appointment |
| FIXED | 7/1/2022 | 6/30/2023 | 4.50 | All | Wages |
| FIXED | 7/1/2023 | 6/30/2024 | 30.60 | All | Admin./Acad. Faculty |
| FIXED | 7/1/2023 | 6/30/2024 | 24.90 | All | Clinical Faculty |
| FIXED | 7/1/2023 | 6/30/2024 | 41.30 | All | Classified Staff |
| FIXED | 7/1/2023 | 6/30/2024 | 19.20 | All | Graduate Assistants |
| FIXED | 7/1/2023 | 6/30/2024 | 22.80 | All | Letter of Appointment |
| FIXED | 7/1/2023 | 6/30/2024 | 4.60 | All | Wages |
| PROV. | 7/1/2024 | Until Amended | | | Use same rates and conditions as those cited for fiscal year ending June 30, 2024. |

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 08/29/2023

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are:

SUI, HEALTH INSURANCE, NEVADA INDUSTRIAL COMPENSATION, AND RETIREMENT.

Effective July 1, 2019, 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:

FICA/MEDICARE, UNEMPLOYMENT INSURANCE, NEVADA INDUSTRIAL INSURANCE, HEALTH INSURANCE, GRADUATE INSURANCE, TERMINAL LEAVE, RETIRED EMPLOYEES GROUP INSURANCE ASSESSMENT (REGIA), AND RETIREMENT.

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: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). 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.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 08/29/2023

FRINGE BENEFITS:

FICA
Medicare
Worker's Compensation
Health Insurance
REGIA
Nevada Industrial Insurance
Unemployment Insurance
Retirement (PERS & RPA)
Graduate Assistant Insurance
Accrued Leave of Terminating Employees
Tuition Remission

The next F&A proposal, based on actual costs for the fiscal year ending 06/30/2023, is due by 12/31/2023.

The next F&A proposal, based on actual costs for the fiscal year ending 06/30/2025, is due by 12/31/2025.

****This rate agreement updates the F&A rates only.****

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.

Ms. J. Vock August 29, 2023 Page 2 of 2

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for FYE June 30, 2023 is due in our office by December 31, 2023. Your next F&A cost rate proposal based on actual costs for FYE June 30, 2025 is also due in our office by December 31, 2025.

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S Date: 2023.08.31 11:27:45 -05'00'

Arif Karim Director Cost Allocation Services

Enclosures

<u>ACCEPTANCE</u>

| University of Nevada Las Vegas Docusigned by: | _ |
|--|-------|
| Jean Vock | |
| Signature | |
| Jean Vock | |
| Name | |
| Sr. Vice President, Business Affairs & | c CFO |
| Title | |
| 9/5/2023 | |
| Date | |