

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1956006144A1
 ORGANIZATION:
 University of California (UCSD)
 San Diego Campus
 9500 Gilman Dr.
 MC 0951
 La Jolla, CA 92093-0951

Date: 06/06/2024
 FILING REF.: The preceding
 agreement was dated
 05/23/2018

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)
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
FINAL	07/01/2022	06/30/2023	58.00	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2024	58.00	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2026	59.00	On-Campus	Organized Research
PRED.	07/01/2026	06/30/2027	60.00	On-Campus	Organized Research
FINAL	07/01/2022	06/30/2023	26.00	Off-Campus	Organized Research
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Organized Research
FINAL	07/01/2022	06/30/2023	53.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2024	53.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2027	52.20	On-Campus	Instruction
FINAL	07/01/2022	06/30/2023	26.00	Off-Campus	Instruction
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Instruction
FINAL	07/01/2023	06/30/2023	48.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2027	48.50	On-Campus	Other Sponsored Activities
FINAL	07/01/2022	06/30/2023	23.40	Off-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2024	23.40	Off-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2027	26.00	Off-Campus	Other Sponsored Activities
FINAL	07/01/2022	06/30/2023	18.00	(1)	Organized Research
PRED.	07/01/2023	06/30/2027	18.00	(1)	Organized Research
FINAL	07/01/2022	06/30/2023	10.30	Off-Campus	(2) IPA
PRED.	07/01/2023	06/30/2027	10.30	Off-Campus	(2) IPA
FINAL	01/01/2022	06/30/2023	8.34	(3)	
PRED.	07/01/2023	06/30/2024	8.34	(3)	

PRED. 07/01/2024 06/30/2027 11.70 (3)

PROV. 07/01/2027 Until Amended

Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

*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). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs of off-site facilities, student tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

(1) Nimitz Marine Facility & Marine Physical Laboratories.

(2) Intergovernmental/Personnel Act Agreements.

(3) Ship Operations Specialized Service Facility.

Base for Ship Operations Specialized Service Facility:

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 of off-site facilities, student tuition remission, scholarships and fellowships, participant support costs, fuel, Major Overhaul Stabilization Account (MOSA), and the portion of each subaward in excess of \$25,000.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	5/1/2020	6/30/2020	49.30	All	Campus Support
FIXED	7/1/2020	6/30/2021	50.40	All	Campus Support
FIXED	7/1/2021	6/30/2022	51.40	All	Campus Support
FIXED	7/1/2022	6/30/2023	51.70	All	Campus Support
FIXED	7/1/2023	6/30/2024	50.50	All	Campus Support
FIXED	5/1/2020	6/30/2020	8.50	All	Faculty Summer Salary
FIXED	7/1/2020	6/30/2021	8.60	All	Faculty Summer Salary
FIXED	7/1/2021	6/30/2022	8.20	All	Faculty Summer Salary
FIXED	7/1/2022	6/30/2023	6.10	All	Faculty Summer Salary
FIXED	7/1/2023	6/30/2024	6.60	All	Faculty Summer Salary
FIXED	7/1/2024	6/30/2025	6.10	All	Faculty Summer Salary
FIXED	5/1/2020	6/30/2020	34.50	All	Faculty, Leadership & Other Professionals
FIXED	7/1/2020	6/30/2021	35.20	All	Faculty, Leadership & Other Professionals
FIXED	7/1/2021	6/30/2022	35.20	All	Faculty, Leadership & Other Professionals
FIXED	7/1/2022	6/30/2023	35.10	All	Faculty, Leadership & Other Professionals
FIXED	7/1/2023	6/30/2024	36.20	All	Faculty, Leadership & Other Professionals
FIXED	7/1/2024	6/30/2025	36.50	All	Faculty, Leadership & Other Professionals
FIXED	5/1/2020	6/30/2020	43.80	All	General Staff and All Other
FIXED	7/1/2020	6/30/2021	44.70	All	General Staff and All Other
FIXED	7/1/2021	6/30/2022	43.00	All	General Staff and All Other
FIXED	7/1/2022	6/30/2023	45.70	All	General Staff and All Other
FIXED	7/1/2023	6/30/2024	47.30	All	General Staff and All Other
FIXED	7/1/2024	6/30/2025	47.10	All	General Staff and All Other
FIXED	5/1/2020	6/30/2020	27.10	All	HCOMP Faculty & Doctors
FIXED	7/1/2020	6/30/2021	27.70	All	HCOMP Faculty & Doctors
FIXED	7/1/2021	6/30/2022	29.20	All	HCOMP Faculty & Doctors
FIXED	7/1/2022	6/30/2023	31.40	All	HCOMP Faculty & Doctors
FIXED	7/1/2023	6/30/2024	32.60	All	HCOMP Faculty & Doctors
FIXED	7/1/2024	6/30/2025	34.90	All	HCOMP Faculty & Doctors
FIXED	5/1/2020	6/30/2020	9.50	All	Partial Benefit Eligibility
FIXED	7/1/2020	6/30/2021	8.30	All	Partial Benefit Eligibility

FIXED	7/1/2021	6/30/2022	8.80	All	Partial Benefit Eligibility
FIXED	7/1/2022	6/30/2023	8.80	All	Partial Benefit Eligibility
FIXED	7/1/2023	6/30/2024	7.60	All	Partial Benefit Eligibility
FIXED	7/1/2024	6/30/2025	9.00	All	Partial Benefit Eligibility
FIXED	5/1/2020	6/30/2020	22.00	All	Post Doc Scholars
FIXED	7/1/2020	6/30/2021	22.60	All	Post Doc Scholars
FIXED	7/1/2021	6/30/2022	21.80	All	Post Doc Scholars
FIXED	7/1/2022	6/30/2023	19.90	All	Post Doc Scholars
FIXED	7/1/2023	6/30/2024	21.30	All	Post Doc Scholars
FIXED	7/1/2024	6/30/2025	23.40	All	Post Doc Scholars
FIXED	5/1/2020	6/30/2020	57.20	All	Service Professionals
FIXED	7/1/2020	6/30/2021	58.70	All	Service Professionals
FIXED	7/1/2021	6/30/2022	59.20	All	Service Professionals
FIXED	7/1/2022	6/30/2023	58.20	All	Service Professionals
FIXED	7/1/2023	6/30/2024	59.50	All	Service Professionals
FIXED	7/1/2024	6/30/2025	60.60	All	Service Professionals
FIXED	5/1/2020	6/30/2020	2.30	All	Students and No Eligibility
FIXED	7/1/2020	6/30/2021	2.30	All	Students and No Eligibility
FIXED	7/1/2021	6/30/2022	2.20	All	Students and No Eligibility
FIXED	7/1/2022	6/30/2023	2.00	All	Students and No Eligibility
FIXED	7/1/2023	6/30/2024	1.40	All	Students and No Eligibility
FIXED	7/1/2024	6/30/2025	2.40	All	Students and No Eligibility
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.

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Effective 5/1/20, the following fringe benefits are included in the fringe benefit rate(s):

BENEFITS ADMINISTRATION, DENTAL BENEFITS, DISABILITY BENEFITS, EMPLOYEE SUPPORT PROGRAMS, FICA TAX, LIFE INSURANCE, MEDICAL BENEFITS, RETIREE HEALTH BENEFITS, PFCB (PAY FOR FAMILY CARE AND BONDING LEAVE), RETIREMENT BENEFITS, UNEMPLOYMENT INSURANCE, VISION BENEFITS, AND WORKERS' COMPENSATION.

Prior to 5/1/20, the fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are list below.

The following fringe benefits are treated as direct costs:

OASDI, MEDICARE, RETIREMENT PLAN, WORKERS COMPENSATION, UNEMPLOYMENT, HEALTH/DENTAL/OPTICAL/LIFE INSURANCE, NON-INDUSTRIAL DISABILITY INSURANCE, ANNUITANT HEALTH/DENTAL INSURANCE, INCENTIVE AWARD PROGRAM, EMPLOYEE SUPPORT PROGRAM, SEVERANCE PAY AND TUITION/FEE REMISSION OF CERTAIN STUDENT EMPLOYEES.

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 for the costs of these paid absences are not made. A separate charge is made to Federal projects for vacation benefit leave accruals.

DEFINITION OF EQUIPMENT

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.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES

DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

NEXT PROPOSAL DUE DATE

An F&A proposal based on actual costs for fiscal year ending 06/30/25, will be due no later than 12/31/25. Fringe benefits proposal based on actual costs for fiscal year ending 06/30/24 will be due by 12/31/24.

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of California (UCSD) San Diego Campus

(INSTITUTION) by:

Barbara Cevallos

40500572051743E...
(SIGNATURE)

Barbara Cevallos

(NAME)

Associate VP/Systemwide Controller

(TITLE)

6/15/2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

Digitally signed by Arif M. Karim -S
Date: 2024.06.12 07:17:32 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

06/06/2024

(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820