

NONPROFIT RATE AGREEMENT

EIN:
ORGANIZATION:
La Jolla Institute for Immunology
(formerly La Jolla Institute for Allergy and
Immunology)
9420 Athena Circle
La Jolla, CA 92037

Date: 02/04/2025
FILING REF.: The preceding
agreement was dated
09/19/2022

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>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FINAL	01/01/2021	12/31/2021	80.00	All	All Programs (1)
FINAL	01/01/2022	12/31/2023	83.00	All	All Programs (1)
PROV.	01/01/2024	12/31/2024	83.00	All	All Programs (1)
PROV.	01/01/2025	12/31/2026	86.00	All	All Programs (2)

*BASE

(1) Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), Participant Support Cost, Stipends and that portion of each subaward in excess of \$25,000.

(2) Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), Participant Support Cost, Stipends and that portion of each subaward in excess of \$50,000.

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 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.

Fringe benefits include: FICA, HEALTH/DENTAL/VISION INSURANCE, LONG-TERM DISABILITY, RETIREMENT PLAN, WORKMEN'S COMPENSATION, AND UNEMPLOYMENT INSURANCE.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

The next indirect cost rate proposal based on the fiscal year ending 12/31/2024 is due in our office by 06/30/2025.

For all periods up to and including 12/31/2024, 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.

Effective 1/1/2025, 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 \$10,000.

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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

La Jolla Institute for Immunology (formerly La Jolla Institute for Allergy and Immunology)

(INSTITUTION)

Richard Stryjewski

(SIGNATURE)

Richard Stryjewski,

(NAME)

Chief Financial Officer

(TITLE)

2/12/2025

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Digitally signed by Darryl W.

Darryl W. Mayes -S

Mayes -S

Date: 2025.02.07 14:56:37 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

02/04/2025

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE:

(301) 492-4855