

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 15-20710851
 ORGANIZATION:
 University of Maryland – College Park
 1132 Main Administration Building
 College Park, MD 20742-5035

Date: 06/24/2024
 FILING REF.: The preceding
 agreement was dated
 06/28/2023

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>
FINAL	07/01/2021	06/30/2022	54.50	On-Campus	Organized Research
PRED.	07/01/2022	06/30/2023	55.00	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2026	56.00	On-Campus	Organized Research
FINAL	07/01/2021	06/30/2022	39.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2026	40.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2021	06/30/2022	56.00	On-Campus	Instruction
PRED.	07/01/2022	06/30/2026	53.00	On-Campus	Instruction
FINAL	07/01/2021	06/30/2022	26.00	Off-Campus (A)	All Programs
PRED.	07/01/2022	06/30/2026	26.00	Off-Campus (A)	All Programs
FINAL	07/01/2021	06/30/2022	27.50	Off-Campus (B)	All Programs
PRED.	07/01/2022	06/30/2026	27.50	Off-Campus (B)	All Programs
FINAL	07/01/2021	06/30/2022	10.00	Off-Campus (A) & (B)	IPA*
PRED.	07/01/2022	06/30/2026	11.00	Off-Campus (A) & (B)	IPA*
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	30.80	All	Faculty
FIXED	7/1/2024	6/30/2025	36.20	All	Staff
FIXED	7/1/2024	6/30/2025	22.10	All	Limited Benefit
FIXED	7/1/2024	6/30/2025	5.90	All	Legislated Benefit
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:

For all awards issued up until 06/30/2019, fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

Effective 07/01/2019, fringe benefits are charged using the rates listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rates are listed below.

Fringe Benefits include: FICA, Unemployment, Workers Compensation, Health Insurance, Retirement, Retirement Health, Terminal Leave, and the Employee Assistance Program.

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-SITE DEFINITION: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Projects partially performed off-site are apportioned between their on-site/off-site components when projects activity is conducted off-site for at least three consecutive months.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

The RESEARCH base includes University expenditures related to grants and contracts conducted at the following facilities: Agricultural Experiment Station, Cooperative Extension Service.

Effective 07/01/10, the RESEARCH base no longer includes grants and contracts conducted by the University of Maryland Biotechnology Institute (UMBI). The Center for Advanced Research in Biotechnology (CARB) is now the Institute for Bioscience and Biotechnology Research (IBBR) and is a department of the University of Maryland – College Park.

APPLICATION OF INDIRECT COST RATES TO DoD CONTRACTS/SUBCONTRACTS:

In accordance with DFARS 2231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect cost rates incurred by an institution of higher education under a DoD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by 2 CFR 200.

FINAL 07/01/21 to 06/30/22 57.0% On-Campus Organized Research
PRED. 07/01/22 to 06/30/23 57.5% On-Campus Organized Research
PRED. 07/01/23 to 06/30/26 58.5% On-Campus Organized Research
FINAL 07/01/21 to 06/30/22 28.5% Off-Campus Organized Research (A)
PRED. 07/01/22 to 06/30/23 29.0% Off-Campus Organized Research (A)
PRED. 07/01/23 to 06/30/26 30.0% Off-Campus Organized Research (A)
FINAL 07/01/21 to 06/30/22 30.0% Off-Campus Organized Research (B)
PRED. 07/01/22 to 06/30/23 30.5% Off-Campus Organized Research (B)
PRED. 07/01/23 to 06/30/26 31.5% Off-Campus Organized Research (B)
PROV. 07/01/26 Until Amended Use Same rates and conditions as those cited for fiscal year ending June 30, 2026.

(A) Off-Campus (remote): Activities performed outside the commuting area of College Park, Maryland.

(B) Off-Campus (adjacent): Activities performed within the commuting area of College Park, Maryland.

Next F&A rate proposal for FYE 06/30/2025 is due by 12/31/2025. Next Fringe Benefits rate proposal for FYE 06/3/2024 is due by 12/31/2024.

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:

University of Maryland – College Park

(INSTITUTION)



(SIGNATURE)

Denise J. Clark

(NAME)

Associate Vice President for Research Administration

(TITLE)

06/28/2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2024.06.27 09:21:31 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

06/24/2024

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE:

(301) 492-4855