

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 060772160
 ORGANIZATION:
 University of Connecticut
 343 Mansfield Road, Unit 2074
 Storrs, CT 06269-2112

Date: 09/27/2024
 FILING REF.: The preceding
 agreement was dated
 06/16/2023

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	07/01/2023	06/30/2024	61.00	On-Campus	Research
PRED.	07/01/2024	06/30/2025	61.00	On-Campus	Research
PRED.	07/01/2025	06/30/2027	62.50	On-Campus	Research
PRED.	07/01/2027	06/30/2028	63.50	On-Campus	Research
FINAL	07/01/2023	06/30/2024	57.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2028	57.00	On-Campus	Instruction
FINAL	07/01/2023	06/30/2024	35.00	On-Campus	Other Sponsored Programs
PRED.	07/01/2024	06/30/2025	35.00	On-Campus	Other Sponsored Programs
PRED.	07/01/2025	06/30/2028	37.00	On-Campus	Other Sponsored Programs
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	All Programs
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	All Programs
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028

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*BASE

* For all awards beginning 6/30/2025 and earlier, the Base is as follows:

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.

* For all awards beginning 7/1/2025 and later, the Base is as follows:

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 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 \$50,000. 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	28.70	All	Professional/Faculty/Post Docs
FIXED	7/1/2024	6/30/2025	15.40	All	Graduate Assistants
FIXED	7/1/2024	6/30/2025	7.50	All	Special Payroll
FIXED	7/1/2024	6/30/2025	1.90	All	Student Labor
PROV.	7/1/2025	Until Amended	27.90	All	Professional/Faculty/Post Docs
PROV.	7/1/2025	Until Amended	15.40	All	Graduate Assistants
PROV.	7/1/2025	Until Amended	7.40	All	Special Payroll
PROV.	7/1/2025	Until Amended	2.90	All	Student Labor

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

Salaries and wages.

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.

(1) 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.

(2) The Fringe Benefit rates include the following: Pension, Unemployment Compensation, Worker's Compensation, Health Services, Group Life Insurance, Social Security, and Medical Insurance.

(3) The following is a list of the locations to which the On-Campus indirect cost rate is applicable to:

Storrs – Main Campus

Greater Hartford Campus:

Hartford Branch

School of Law

School of Social Work

Innovations Institute

Avery Point (Groton, CT) Branch, Waterbury Branch, Stamford Branch

(4) 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.

** Your next fringe benefit proposal based on actual costs for the fiscal year ending June 30, 2024 is due by December 31, 2024.

**Additionally, Your indirect cost proposal based on actual costs for the fiscal year ending June 30, 2027 is due by December 31, 2027.

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.

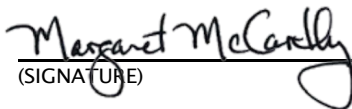
E. OTHER:

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 Connecticut

(INSTITUTION)



(SIGNATURE)

Margaret McCarthy

(NAME)

AVP Financial Operations & Controller

(TITLE)

10/25/2024

(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: 2024.10.22 07:26:30 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

09/27/2024

(DATE)

HHS REPRESENTATIVE: Edwin Miranda

TELEPHONE:

(212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution: University of Connecticut

FY Covered by Rate:	Thru	7/1/24 -	7/1/25 -	7/1/27 -
Rate type: Predetermined	6/30/24	6/30/25	6/30/27	6/30/28

Rate Component

1. Depreciation - Bldgs & Improvements	8.0%	8.5%	9.2%	9.8%
2. Depreciation - Equipment	3.0%	3.0%	3.0%	3.0%
3. Operation & Maintenance	15.7%	17.0%	17.8%	18.2%
4. Interest	4.5%	4.0%	4.0%	4.0%
5. Library	2.5%	1.2%	1.2%	1.2%
7. Departmental Administration	26.0%	26.0%	26.0%	26.0%
9. Utility Cost Allowance	1.3%	1.3%	1.3%	1.3%
Published On-Campus Rate- Research	61.0%	61.0%	62.5%	63.5%

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* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate termination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name Margaret McCarthy

Title AVP Financial Operations & Controller

Date 10/25/2024

Components of Published Facilities & Administrative Cost Rate

Institution: University of Connecticut

FY Covered by Rate: _____ **Thru**
Rate type: Predetermined _____ **6/30/28**

Rate Component

1. Depreciation - Bldgs & Improvements	7.4%	
2. Depreciation - Equipment	1.0%	
3. Operation & Maintenance	10.9%	
4. Interest	1.9%	
5. Library	9.8%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Utility Cost Allowance	0.0%	
Published On-Campus Rate- Instruction	57.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate termination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name Margaret McCarthy

Title AVP Financial Operations & Controller

Date 10/25/2024

Components of Published Facilities & Administrative Cost Rate

Institution: University of Connecticut

FY Covered by Rate: Thru 7/1/24 -
Rate type: Predetermined 6/30/24 6/30/28

Rate Component

1. Depreciation - Bldgs & Improvements	1.80%	1.90%	
2. Depreciation - Equipment	0.70%	0.90%	
3. Operation & Maintenance	5.40%	6.50%	
4. Interest	0.60%	0.90%	
5. Library	0.50%	0.80%	
6. General Administration	0.00%	0.00%	*
7. Departmental Administration	26.00%	26.00%	*
8. Sponsored Projects Administration	0.00%	0.00%	*
9. Student Services	0.00%	0.00%	
Published On-Campus Rate- Other	35.0%	37.0%	
Sponsored Programs			

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate termination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name Margaret McCarthy

Title AVP Financial Operations & Controller

Date 10/25/2024

Components of Published Facilities & Administrative Cost Rate

Institution: University of Connecticut

FY Covered by Rate: _____ **Thru**
Rate type: Predetermined **6/30/28**

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus All Programs	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate termination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name Margaret McCarthy

Title AVP Financial Operations & Controller

Date 10/25/2024
