

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 Idaho State University
 921 South 8th Avenue
 Stop 8219
 Pocatello, ID 83209-8219

Date: 04/14/2023
 FILING REF.: The preceding
 agreement was dated
 03/22/2023

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	06/30/2023	42.00	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2024	43.00	On-Campus	Organized Research	
PRED.	07/01/2024	06/30/2026	44.00	On-Campus	Organized Research	
PRED.	07/01/2021	06/30/2026	26.00	Off-Campus	Organized Research	
FINAL	07/01/2021	06/30/2023	39.50	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2026	41.00	On-Campus	Instruction	
PRED.	07/01/2021	06/30/2026	26.00	Off-Campus	Instruction	
FINAL	07/01/2021	06/30/2023	33.50	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2026	34.50	On-Campus	Other Sponsored Activities	
PRED.	07/01/2021	06/30/2026	26.00	Off-Campus	Other Sponsored Activities	
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 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.

ORGANIZATION: Idaho State University

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SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	31.70	All	Faculty – Full Time
FIXED	7/1/2023	6/30/2024	60.00	All	Classified Staff
FIXED	7/1/2023	6/30/2024	39.00	All	Exempt Staff & Residents
FIXED	7/1/2023	6/30/2024	9.70	All	Adjunct Faculty & Part Time/Temp
FIXED	7/1/2023	6/30/2024	2.50	All	Students
PROV.	7/1/2024	6/30/2026	31.70	All	Faculty – Full Time
PROV.	7/1/2024	6/30/2026	60.00	All	Classified Staff
PROV.	7/1/2024	6/30/2026	39.00	All	Exempt Staff & Residents
PROV.	7/1/2024	6/30/2026	9.70	All	Adjunct Faculty & Part Time/Temp
PROV.	7/1/2024	6/30/2026	2.50	All	Students

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

Salaries and wages.

ORGANIZATION: Idaho State University

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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.

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.

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.

The following fringe benefits are treated as direct costs:

FICA, WORKERS COMPENSATION, HEALTH/LIFE INSURANCE, UNEMPLOYMENT INSURANCE, RETIREMENT, STATE PERSONNEL COMMISSION ASSESSMENT, AND EMPLOYEE ASSISTANT PLAN.

Effective July 1, 2021, 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:

HEALTH/DENTAL INSURANCE, GROUP LIFE INSURANCE, RETIREMENT CONTRIBUTION, RETIREMENT SICK LEAVE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, SOCIAL SECURITY, AND MEDICARE.

This rate agreement updates the fringe benefits only.

NEXT PROPOSAL DUE DATE

Your next indirect cost proposal based on actual costs for fiscal year ending 06/30/25 is due by 12/31/25, and your next fringe benefits proposal based on actual costs for fiscal year ending 06/30/23, is due by 12/31/2023.

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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:

Idaho State University

(INSTITUTION):

(SIGNATURE)

Jennifer Steele
(NAME)

Chief Fiscal Officer
(TITLE)

4/19/2023
(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: 2023.04.18 08:25:00 -05'00'
(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

04/14/2023
(DATE)

HHS REPRESENTATIVE: Jeanette Lu
TELEPHONE: (415) 437-7820