



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103-6705  
PHONE: (415) 437-7820  
EMAIL: [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov)

April 24, 2023

Linda Campos  
AVP for Finance  
University of Idaho  
PO Box 443166  
Moscow, ID 83844-3166

Dear Ms. Campos:

A copy of the indirect cost and fringe benefit rate agreement is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree to the following over/under recoveries:

Under-recovery of \$526,795 applicable to University Faculty  
Under-recovery of \$561,252 applicable to University Staff  
Over-recovery of \$40,850 applicable to University Student  
Over-recovery of \$3,948 applicable to University Temporary Employees

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/2024 which are listed in the attached rate agreement.

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefit costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit rate proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023. Please submit your next proposal electronically via email to [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov).

Sincerely,

Arif M. Karim -S  
Digitally signed by Arif M. Karim -S  
Date: 2023.04.25 11:45:42 -05'00'

Arif Karim, Director  
Cost Allocation Services

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 82-6000945  
 ORGANIZATION:  
 University of Idaho  
 Finance and Administration  
 P.O. Box 443168  
 Moscow, ID 83844-3168

Date: 04/24/2023  
 FILING REF.: The preceding  
 agreement was dated  
 12/09/2022

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.

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### SECTION I: INDIRECT COST RATES

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RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
FINAL	07/01/2019	06/30/2020	47.50	On-Campus	Organized Research
PRED.	07/01/2020	06/30/2021	47.50	On-Campus	Organized Research
PRED.	07/01/2021	06/30/2022	48.50	On-Campus	Organized Research
PRED.	07/01/2022	06/30/2024	50.00	On-Campus	Organized Research
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Organized Research
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Organized Research
FINAL	07/01/2019	06/30/2020	58.00	On-Campus	Instruction
PRED.	07/01/2020	06/30/2021	58.00	On-Campus	Instruction
PRED.	07/01/2021	06/30/2024	59.70	On-Campus	Instruction
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Instruction
FINAL	07/01/2019	06/30/2020	36.00	All	Agriculture & Forestry Exper. Station
PRED.	07/01/2020	06/30/2021	36.00	All	Agriculture & Forestry Exper. Station
PRED.	07/01/2021	06/30/2024	39.00	All	Agriculture & Forestry Exper. Station
FINAL	07/01/2019	06/30/2020	35.00	On-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2021	35.00	On-Campus	Other Spons Act
PRED.	07/01/2021	06/30/2024	38.00	On-Campus	Other Spons Act
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

\*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.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2023	6/30/2024	31.00	All	Faculty
FIXED	7/1/2023	6/30/2024	41.30	All	Staff
FIXED	7/1/2023	6/30/2024	2.50	All	Students
FIXED	7/1/2023	6/30/2024	8.30	All	Temporary
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

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

Salaries and wages excluding IH Leave and Health Savings Accounts for all eligible employee classes, Vacation Payoff, Vacation Payout-Exempt from PRS, Vacation Payout-IH Termination, and Cell Phone Stipend.

## **SECTION II: SPECIAL REMARKS**

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### 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.

### DEFINITION OF OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project. Projects will not be subject to more than one indirect cost rate. If two-thirds or more of a project is performed off-campus, the off-campus rate will apply to the entire project.

The following fringe benefits are included in the fringe benefit rate(s):

FICA, GROUP LIFE, MEDICAL, WORKERS COMPENSATION, RETIREMENT, OTHER POST EMPLOYMENT BENEFITS, UNEMPLOYMENT INSURANCE, DISABILITY INSURANCE, EMPLOYEE TUITION REMISSION, TERMINAL LEAVE, AND PARENTAL LEAVE.

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.

### NEXT PROPOSAL DUE DATE

A Fringe Benefits Costs Rates proposal based on actual costs for fiscal year ending 06/30/23, will be due no later than 12/31/23.

This rate agreement updates fringe benefits rates only.

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### SECTION III: GENERAL

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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 Idaho Finance and Administration

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(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: 2023.04.26 17:02:20 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

04/24/2023

(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820