

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 846000545
 ORGANIZATION:
 Colorado State University
 202 Johnson Hall
 Fort Collins, CO 80523

Date: 09/04/2024
 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)	
TYPE	<u>EFFECTIVE PERIOD</u>		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
FINAL	07/01/2019	06/30/2022	52.00	On-Campus	Organized Research	
PRED.	07/01/2022	06/30/2023	53.00	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2024	53.50	On-Campus	Organized Research	
PRED.	07/01/2024	06/30/2026	54.00	On-Campus	Organized Research	
PRED.	07/01/2019	06/30/2026	26.00	Off-Campus	Organized Research	
FINAL	07/01/2019	06/30/2022	56.00	On-Campus	Instruction	
PRED.	07/01/2022	06/30/2026	49.00	On-Campus	Instruction	
PRED.	07/01/2019	06/30/2026	26.00	Off-Campus	Instruction	
FINAL	07/01/2019	06/30/2022	34.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2022	06/30/2026	35.00	On-Campus	Other Sponsored Activities	
FINAL	07/01/2019	06/30/2022	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2022	06/30/2026	24.00	Off-Campus	Other Sponsored Activities	
FINAL	07/01/2019	06/30/2022	8.00	Off-Campus	(A)	
PRED.	07/01/2022	06/30/2026	9.00	Off-Campus	(A)	
PROV.	07/01/2026	Until Amended		(B)		

*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.

(A) Intergovernmental Personnel Act Agreements

(B) Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

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	27.40	All (A)	Administrative Professional/Faculty/2nd Year PDI/VI/CPI
FIXED	7/1/2024	6/30/2025	45.40	All (A)	State Classified
FIXED	7/1/2024	6/30/2025	0.90	All (A)	Student Hourly
FIXED	7/1/2024	6/30/2025	22.30	All (A)	Non-Student Hourly
FIXED	7/1/2024	6/30/2025	8.50	All (A)	Graduate Assistants and Predoc Fellows
FIXED	7/1/2024	6/30/2025	12.70	All (A)	Temp 1st Year Admin Pro/Faculty & 1st Year PDI/VI/CPI
FIXED	7/1/2024	6/30/2025	25.00	(B)	Leave benefit rate for Center for Environmental Management of Military Lands (CEMML) & Colorado National Heritage Program (CNHP)
PROV.	7/1/2025	6/30/2028			Use same rates and conditions as those cited for fiscal year ending June 30, 2025

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

- (A) Salaries and wages including vacation, holiday, sick leave pay and other paid absences.
- (B) The total of salaries and wages plus appropriate fringe benefits excluding vacation, holiday, sick leave pay and other paid absences.

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:

WORKERS COMPENSATION, MEDICAL/LIFE INSURANCE, DISABILITY INSURANCE, UNEMPLOYMENT INSURANCE, MEDICARE, RETIREMENT PERA/DCP, RETIREMENT TERMINATION PAY, EXCESS LEAVE, RETIREE HEALTH INSURANCE, AND EMPLOYEES' TUITION (DOES NOT INCLUDE GRADUATE STUDENTS).

TREATMENT OF PAID ABSENCES:

Except for CEMML & CHNP employees, vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For CEMML & CHNP employees, the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to the total of salaries and wages plus appropriate fringe benefits for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to CEMML & CNHP employees for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

DEFINITION OF OFF-CAMPUS

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.

This rate agreement updates fringe benefits rates only.

NEXT PROPOSAL DUE DATES

A fringe benefit rates proposal based on actual costs for fiscal year ended 06/30/2024, will be due by 12/31/2024.

The next F&A rate proposal based on actual costs for fiscal year ending 06/30/2025, will be due by 12/31/2025.

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:

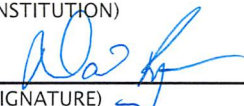
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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:

Colorado State University

(INSTITUTION)


(SIGNATURE)
David Ryan

(NAME)
Controller

(TITLE)
Sept 6/24

(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: 2024.09.05 07:08:15 -05'00'

(SIGNATURE)
Arif Karim

(NAME)
Director, Cost Allocation Services

(TITLE)
09/04/2024

(DATE)

HHS REPRESENTATIVE: Lucy Siow
TELEPHONE: (415) 437-7820
