

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1160743209A1  
ORGANIZATION:  
University of Rochester  
206 Wallis Hall  
P.O. Box 270026  
Rochester, NY 14627

Date: 05/14/2025  
FILING REF.: The preceding  
agreement was dated  
07/01/2023

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.

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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	07/01/2023	06/30/2024	54.00	On-Campus	Research
FINAL	07/01/2023	06/30/2024	24.00	Off-Campus	Research
FINAL	07/01/2023	06/30/2024	27.00	Modified Off-Campus	Research
PRED.	07/01/2024	06/30/2027	51.00	On-Campus	Research
PRED.	07/01/2027	06/30/2028	51.50	On-Campus	Research
PRED.	07/01/2024	06/30/2028	24.00	Off-Campus	Research
PRED.	07/01/2024	06/30/2028	27.00	Modified Off-Campus	Research
FINAL	07/01/2023	06/30/2024	35.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2023	06/30/2024	24.00	Off-Campus	Other Sponsored Activities
FINAL	07/01/2023	06/30/2024	25.00	Modified Off-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	24.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	25.00	Modified Off-Campus	Other Sponsored Activities
PROV.	07/01/2028	Until Amended	51.50	On-Campus	Research
PROV.	07/01/2028	Until Amended	24.00	Off-Campus	Research
PROV.	07/01/2028	Until Amended	27.00	Modified Off-Campus	Research
PROV.	07/01/2028	Until Amended	35.00	On-Campus	Other Sponsored Activities
PROV.	07/01/2028	Until Amended	24.00	Off-Campus	Other Sponsored Activities

PROV.	07/01/2028	Until Amended	25.00	Modified Off-Campus	Other Sponsored Activities
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**\*BASE**

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

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

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

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

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

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<b>TYPE</b>	<b>FROM</b>	<b>TO</b>	<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>
FIXED	7/1/2024	6/30/2025	29.30	All (A)	F/T Faculty SR Admin.
FIXED	7/1/2024	6/30/2025	35.30	All (B)	Prof. Admin, Sup. & Non-exempt
FIXED	7/1/2024	6/30/2025	10.80	All	Visiting Faculty, Co-op students & TAR
FIXED	7/1/2024	6/30/2025	25.90	All	Interns, Residents & Fellows
FIXED	7/1/2024	6/30/2025	58.90	All (B)	Union Position
FIXED	7/1/2024	6/30/2025	12.50	All	Faculty Extra Compensation
PROV.	7/1/2025	Until Amended			Use the same rates and conditions as those cited for fiscal year ending 06/30/2025

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

Salaries and Wages

(A) See Special Remarks – 2, 3

(B) See Special Remarks – 3

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## 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.

1. For all activities within a 25 mile radius of the campus and performed in facilities not owned by the institution and to which rent is directly allocated to the project, the modified off-campus rate will apply. For all activities outside a 25 mile radius of the campus the off-campus rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-campus, the appropriate off-campus rate will apply to the entire project.
2. Institution has a decreasing rate structure for salaries above \$168,600 on file in their office which is not published as part of this agreement. The approved rate structure list can be accessed at: <http://www.rochester.edu/orpa/proposals/fringe/>
3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate: Pension/Annuities, Health and Dental Insurance, Disability Insurance, Tuition Aid/Reimbursement (Employee only), Travel Insurance, Social Security Taxes (FICA), Separation/Vacation Pay, Workers Compensation, Other Compensation, Faculty Early Retirement, Employees Assistance Program, Retirees Health/Dental Coverage, Staff Benefits Admin, Life Insurance, Family Care Program, NUHHCE Union Benefits, Parking Subsidy, Extended Sick Pay, Occupational Health, Env. Health and Safety, and Leave of Absence.
4. The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.
5. 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.
6. A fringe benefit proposal based on actual costs for the fiscal year ending June 30, 2025 will be due in our office by December 31, 2025. The next indirect cost proposal for fiscal year ending June 30, 2027 will be due in our office by December 31, 2027

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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 Rochester

(INSTITUTION)



(SIGNATURE)

Elizabeth Milavec

(NAME)

EVP for Admin. Finance and CFO

(TITLE)

6/2/2025

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O.

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Olulola O.

(SIGNATURE)

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Date: 2025.05.23

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(NAME)

Director, Cost Allocation Services

(TITLE)

05/14/2025

(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (415) 437-7820

## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester

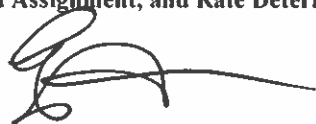
**FY Covered by Rate:** Fiscal Year Ending 6/30/2024 Final Rate

Fiscal Years Ending 6/30/2025-6/30/2027 Predetermined Rates

Fiscal Years Ending 6/30/2028 Predetermined Rates

<u>Rate Component</u>	<u>FY 24</u>	<u>FY 25-27</u>	<u>FY 28</u>
1. a. Depreciation - Bldgs & Improvements	<u>5.00%</u>	<u>4.55%</u>	<u>4.55%</u>
b. Depreciation - Equipment	<u>2.10%</u>	<u>2.22%</u>	<u>2.40%</u>
2. Interest	<u>3.30%</u>	<u>1.77%</u>	<u>1.77%</u>
3. Operation & Maintenance	<u>15.30%</u>	<u>14.30%</u>	<u>14.62%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00%</u>	<u>24.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>3.00%</u>	<u>3.10%</u>	<u>3.10%</u>
8. Utility Allowance	<u>1.30%</u>	<u>1.01%</u>	<u>1.01%</u>
<b>Published On-Campus Rate - <u>Research</u></b>	<b><u>54.0%</u></b>	<b><u>51.0%</u></b>	<b><u>51.5%</u></b>

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



Name : Elizabeth Milavec

Title: EVP for Admin. & Finance and CFO

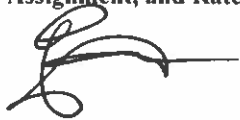
Date: 6/2/2025

## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Year Ending 6/30/2024 Final Rate  
Fiscal Years Ending 6/30/2025-6/30/2028 Predetermined Rates

<u>Rate Component</u>	<u>FY 24</u>	<u>FY 25-28</u>
1. a. Depreciation - Bldgs & Improvements	<u>2.00%</u>	<u>2.00%</u>
b. Depreciation - Equipment	<u>0.50%</u>	<u>0.50%</u>
2. Interest	<u>0.50%</u>	<u>0.50%</u>
3. Operation & Maintenance	<u>6.60%</u>	<u>6.60%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>1.40%</u>	<u>1.40%</u>
8. Utility Allowance	<u>0.00%</u>	<u>0.00%</u>
<b>Publish.On-Campus Rate - <u>Oth. Spons. Activities</u></b>	<b><u>35.0%</u></b>	<b><u>35.0%</u></b>

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## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Year Ending 6/30/2024 Final Rate  
Fiscal Years Ending 6/30/2025-6/30/2028 Predetermined Rates

<u>Rate Component</u>	<u>FY 24</u>	<u>FY 25-28</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u> *
5. Departmental Administration	<u>24.00%</u>	<u>24.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u> *
7. Library	<u>0.00%</u>	<u>0.00%</u>
8. Utility Allowance	<u>0.00%</u>	<u>0.00%</u>
<b>Published Off-Campus Rate - <u>All Programs</u></b>	<b><u>24.0%</u></b>	<b><u>24.0%</u></b>

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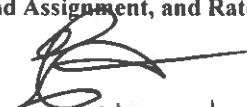


## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Year Ending 6/30/2024 Final Rate  
Fiscal Years Ending 6/30/2025-6/30/2028 Predetermined Rates

<u>Rate Component</u>	<u>FY 24</u>	<u>FY 25-28</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u> *
5. Departmental Administration	<u>24.00%</u>	<u>24.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u> *
7. Library	<u>3.00%</u>	<u>3.00%</u>
8. Utility Allowance	<u>0.00%</u>	<u>0.00%</u>
<b>Published Modified Off-Campus Rate - <u>Research</u></b>	<b><u>27.0%</u></b>	<b><u>27.0%</u></b>

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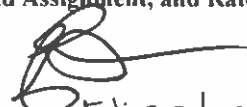
  
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Fiscal Years Ending 6/30/2025-6/30/2028 Predetermined Rates

<u>Rate Component</u>	<u>FY 24</u>	<u>FY 25-28</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>1.00%</u>	<u>1.00%</u>
8. Utility Allowance	<u>0.00%</u>	<u>0.00%</u>
<b>Published Modified Off-Campus Rate - <u>Oth. Spons. Activities</u></b>	<b><u>25.0%</u></b>	<b><u>25.0%</u></b>

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