

# COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 956006142  
ORGANIZATION:  
University of California, Riverside  
1111 Franklin Street, 7th Floor  
Oakland, CA 94607

Date: 04/16/2026  
FILING REF: The preceding agreement  
was dated 04/09/2024

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: Facilities And Administrative Cost Rates

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RATE TYPES:    FIXED    FINAL    PROV.(PROVISIONAL)    PRED.(PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION APPLICABLE TO
	FROM	TO		
PRED.	07/01/2024	06/30/2028	57.50	On-Campus Organized Research
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus Organized Research
PRED.	07/01/2024	06/30/2028	45.00	On-Campus Instruction
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus Instruction
PRED.	07/01/2024	06/30/2028	32.00	On-Campus Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	17.00	Off-Campus Other Sponsored Activities
PROV.	07/01/2028	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2028.

### **\*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.

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

<b>TYPE</b>	<b>FROM</b>	<b>TO</b>	<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>
FIXED	07/01/2025	06/30/2026	37.50	All	Non HSCP Faculty & Police
FIXED	07/01/2025	06/30/2026	31.70	All	HSCP Faculty
FIXED	07/01/2025	06/30/2026	45.40	All	Other Academic & Staff Exempt
FIXED	07/01/2025	06/30/2026	53.70	All	Staff Non-Exempt
FIXED	07/01/2025	06/30/2026	2.40	All	Limited
FIXED	07/01/2025	06/30/2026	19.30	All	Post-Docs
FIXED	07/01/2025	06/30/2026	62.70	All	Food-Custodian-Grounds
FIXED	07/01/2025	06/30/2026	10.20	All	Faculty Summer
FIXED	07/01/2026	06/30/2027	39.40	All	Non HSCP Faculty & Police
FIXED	07/01/2026	06/30/2027	33.10	All	HSCP Faculty
FIXED	07/01/2026	06/30/2027	47.60	All	Other Academic & Staff Exempt
FIXED	07/01/2026	06/30/2027	58.90	All	Staff Non-Exempt
FIXED	07/01/2026	06/30/2027	3.40	All	Limited
FIXED	07/01/2026	06/30/2027	19.10	All	Post-Docs
FIXED	07/01/2026	06/30/2027	68.30	All	Food-Custodian-Grounds
FIXED	07/01/2026	06/30/2027	14.10	All	Faculty Summer
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30,2027.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation and catastrophic leave.

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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.

Fringe benefits include: benefits administration, dental insurance, disability insurance, life insurance, medical insurance, vision insurance, unemployment insurance, workers' compensation, employee support programs, FICA, Medicare tax, incentive award programs, and retirement benefits.

### **DEFINITION OF ON-CAMPUS, OFF-CAMPUS, AND SPECIAL RATES:**

#### **DEFINITION OF OFF-CAMPUS RATE**

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and leased costs are directly charged to the project, then the off-campus rate must be used.

#### **PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS**

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus and off-campus rate respectively.

#### **PROJECTS CONDUCTED PARTIALLY ON-CAMPUS OR PARTIALLY OFF-CAMPUS**

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

#### **USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES**

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can be clearly identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

#### **OTHER SPECIAL RATES**

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary, the establishment of such rates should be coordinated through the cognizant negotiation agency.

#### **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.

#### **NEXT PROPOSAL DUE DATE**

A fringe benefits cost proposal for the fiscal year ending 06/30/26 will be due by 12/31/26. A F&A rate proposal for the fiscal year ending 06/30/2027 will be due in our office by 12/31/2027.

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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. USER 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 California, Riverside

(INSTITUTION)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(DEPT/AGENCY)

Signed by:

*Stephanie Flores*

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(SIGNATURE)

Stephanie Flores

(NAME)

Executive Director

(TITLE)

(DATE)

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

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HHS REPRESENTATIVE:

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