

NONPROFIT RATE AGREEMENT

EIN: 94-6036494
ORGANIZATION:
University of California (UCD)
Davis Campus
Davis, CA

Date: 11/28/2023
FILING REF.: The preceding
agreement was dated
06/28/2021

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>
PRED.	07/01/2023	06/30/2024	60.00	On-Campus	Organized Res.
PRED.	07/01/2024	06/30/2028	61.00	On-Campus	Organized Res.
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Organized Res.
PRED.	07/01/2023	06/30/2028	42.50	On-Campus	Other Spons Act
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2023	06/30/2028	50.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Instruction
PRED.	07/01/2023	06/30/2028	25.20	Primate Ctr	Core Grant (1)
PRED.	07/01/2023	06/30/2028	57.80	Primate Ctr	Non-Core Fed(1)
PRED.	07/01/2023	06/30/2028	10.00	Off-Campus	IPA (2)
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.

- (1) Primate Center – see Section II: Special Remarks.
- (2) Intergovernmental Personnel Act Agreements.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2021	6/30/2022	9.90	(1)	UCD (A)
FIXED	7/1/2021	6/30/2022	38.30	(1)	UCD (B)
FIXED	7/1/2021	6/30/2022	25.90	(1)	UCD (C)
FIXED	7/1/2021	6/30/2022	3.00	(1)	UCD (D)
FIXED	7/1/2021	6/30/2022	34.90	(1)	UCD (E)
FIXED	7/1/2021	6/30/2022	10.00	(1)	UCD (F)
FIXED	7/1/2021	6/30/2022	19.50	(1)	UCD (G)
FIXED	7/1/2021	6/30/2022	65.50	(1)	UCD (H)
FIXED	7/1/2021	6/30/2022	49.50	(1)	UCD (I)
FIXED	7/1/2021	6/30/2022	1.60	(1)	UCD (J)
FIXED	7/1/2021	6/30/2022	40.40	(2)	ANR (A)
FIXED	7/1/2021	6/30/2022	4.40	(2)	ANR (B)
FIXED	7/1/2021	6/30/2022	7.40	(2)	ANR (C)
FIXED	7/1/2021	6/30/2022	44.10	(2)	ANR (D)
FIXED	7/1/2021	6/30/2022	57.80	(2)	ANR (E)
FIXED	7/1/2021	6/30/2022	2.30	(2)	ANR (F)
FIXED	7/1/2022	6/30/2023	9.40	(1)	UCD (A)
FIXED	7/1/2022	6/30/2023	38.90	(1)	UCD (B)
FIXED	7/1/2022	6/30/2023	26.70	(1)	UCD (C)
FIXED	7/1/2022	6/30/2023	4.00	(1)	UCD (D)
FIXED	7/1/2022	6/30/2023	34.30	(1)	UCD (E)
FIXED	7/1/2022	6/30/2023	10.00	(1)	UCD (F)
FIXED	7/1/2022	6/30/2023	21.40	(1)	UCD (G)
FIXED	7/1/2022	6/30/2023	60.00	(1)	UCD (H)
FIXED	7/1/2022	6/30/2023	51.90	(1)	UCD (I)
FIXED	7/1/2022	6/30/2023	1.90	(1)	UCD (J)
FIXED	7/1/2022	6/30/2023	40.40	(2)	ANR (A)
FIXED	7/1/2022	6/30/2023	9.60	(2)	ANR (B)
FIXED	7/1/2022	6/30/2023	18.60	(2)	ANR (C)
FIXED	7/1/2022	6/30/2023	44.60	(2)	ANR (D)
FIXED	7/1/2022	6/30/2023	57.00	(2)	ANR (E)
FIXED	7/1/2022	6/30/2023	2.70	(2)	ANR (F)
FIXED	7/1/2023	6/30/2024	8.80	(1)	UCD (A)
FIXED	7/1/2023	6/30/2024	39.60	(1)	UCD (B)
FIXED	7/1/2023	6/30/2024	26.80	(1)	UCD (C)
FIXED	7/1/2023	6/30/2024	4.60	(1)	UCD (D)

FIXED	7/1/2023	6/30/2024	34.10 (1)	UCD (E)
FIXED	7/1/2023	6/30/2024	9.40 (1)	UCD (F)
FIXED	7/1/2023	6/30/2024	22.10 (1)	UCD (G)
FIXED	7/1/2023	6/30/2024	53.90 (1)	UCD (H)
FIXED	7/1/2023	6/30/2024	51.60 (1)	UCD (I)
FIXED	7/1/2023	6/30/2024	2.20 (1)	UCD (J)
FIXED	7/1/2023	6/30/2024	39.60 (2)	ANR (A)
FIXED	7/1/2023	6/30/2024	8.10 (2)	ANR (B)
FIXED	7/1/2023	6/30/2024	8.40 (2)	ANR (C)
FIXED	7/1/2023	6/30/2024	43.40 (2)	ANR (D)
FIXED	7/1/2023	6/30/2024	59.30 (2)	ANR (E)
FIXED	7/1/2023	6/30/2024	1.60 (2)	ANR (F)
PROV.	7/1/2024	6/30/2025		Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and Wages excluding vacation and catastrophic leave.

(1) All UC Davis locations except for UC Davis Medical Center.

(2) UC Division of Agriculture and Natural Resources (ANR) activities at UC Davis locations.

UCD (A) Faculty Summer Salary.

UCD (B) Non-Healthcomp Faculty, Academic Appointments, Management and Senior Professional, and Safety Officers.

UCD (C) Healthcomp Faculty, School of Health Staff Physicians, and University Senior Management Group.

UCD (D) Employees not eligible for benefits.

UCD (E) Nurses, physician assistants and other campus physicians.

UCD (F) Employees eligible for partial benefits.

UCD (G) Postdoctoral employees.

UCD (H) Employees in the service bargaining unit.

UCD (I) Exempt and Non-Exempt Staff eligible for full benefits.

UCD (J) Student employees.

ANR (A) Employees with Academic Appointments or in Management & Senior Professional category eligible for full benefits.

ANR (B) Employees that are not eligible for full benefits, and Faculty and Academic Appointments eligible for Faculty Summer Salary working in the summer session.

ANR (C) Postdoctoral employees.

ANR (D) Exempt Staff eligible for full benefits.

ANR (E) Non-Exempt Staff eligible for full benefits.

ANR (F) Student employees.

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The following fringe benefits are included in the fringe benefit rate(s):

BENEFITS ADMINISTRATION, DENTAL BENEFITS, DISABILITY BENEFITS, EMPLOYEE SUPPORT PROGRAMS, FICA TAX, INCENTIVE AWARD PROGRAMS, LIFE INSURANCE, MEDICAL BENEFITS, RETIREE HEALTH BENEFITS, RETIREMENT BENEFITS, SENIOR MANAGEMENT SUPPLEMENT, UNEMPLOYMENT INSURANCE, VISION BENEFITS, WORKERS' COMPENSATION.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay & other paid absences are included in salaries & wages and are claimed on grants, contracts and other agreements as part of the normal costs for salaries & wages. Separate claims for the costs of these paid absences are not made.

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.

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 lease 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 or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-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 clearly be 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.

PRIMATE CENTER RATES: The California National Primate Research Center (CNPRC) Non-Core Federal

rate (57.8%) is applied only to the direct research costs of Federally sponsored awards excluding the National Center for Research Resources (NCRR) Core Grant. All recoveries from application of this rate represent University F&A expenditures allocated to the CNPRC (25.2%) and CNPRC-specific F&A expenditures (32.6%).

Additionally, the university has developed a Non-Federal CNPRC rate (90.1%) which is applied only to non-Federal research expenditures.

The Non-Core Federal and Non-Federal rates are considered additive to the Core Grant rate.

The three year extension of the indirect cost rate was granted in accordance with 2 CFR 200.414(g).

NEXT PROPOSAL DUE DATE

An F&A Costs Rates proposal based on actual costs for fiscal year ending 06/30/27, will be due no later than 12/31/27. A fringe benefit rate proposal based on actual costs for fiscal year ending 6/30/23, is due by 12/31/2023.

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:

University of California (UCD) Davis Campus

DocuSigned by:
(INSTITUTION)
Barbara Cevallos
485885A2051743E...

(SIGNATURE)

Barbara Cevallos

(NAME)

Associate Vice President/Systemwide Controller

(TITLE)

12/12/2023

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Digitally signed by Darryl W. Mayes
-S-
Date: 2023.12.07 16:51:25 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation

Services

(TITLE)

11/28/2023

(DATE)

HHS REPRESENTATIVE: Cora Coleman

TELEPHONE: (415) 437-7820

**UNIVERSITY OF CALIFORNIA DAVIS
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2025**

**EXHIBIT A
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ORGANIZED RESEARCH										
JULY 1, 2018 THROUGH JUNE 30, 2022			JULY 1, 2022 THROUGH JUNE 30, 2023			JULY 1, 2023 THROUGH JUNE 30, 2024			JULY 1, 2024 THROUGH JUNE 30, 2028	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING DEPRECIATION	5.90%		6.50%			6.70%			7.00%	
EQUIPMENT	3.50%		3.40%			3.40%			3.40%	
BUILDING INTEREST	4.80%		4.10%			4.10%			4.10%	
OPERATIONS & MAINT	15.00%		17.30%			17.50%			18.20%	
LIBRARY	1.80%		2.20%			2.30%			2.30%	
GENERAL ADMIN	5.70%		5.20%			5.20%			5.20%	
DEPT ADMIN	16.80%		17.00%			17.00%			17.00%	
SPON PROJ ADMIN	3.50%		3.80%			3.80%			3.80%	
STUDENT SERV ADMIN	<u>0.00%</u>		<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>	
ADMIN COMPONENTS	26.00%	<u>31.00%</u> <u>26.00%</u>	26.00%	<u>35.50%</u> <u>26.00%</u>		26.00%	<u>34.00%</u> <u>26.00%</u>		26.00%	<u>35.00%</u> <u>26.00%</u>
omp	57.00%	26.00%	59.50%	26.00%		60.00%	26.00%		61.00%	26.00%

	OTHER SPONSORED ACT						INSTRUCTION					
	JULY 1, 2018 THROUGH JUNE 30, 2022			JULY 1, 2022 THROUGH JUNE 30, 2025			JULY 1, 2018 THROUGH JUNE 30, 2022			JULY 1, 2022 THROUGH JUNE 30, 2028		
	ON-CAMPUS		OFF-CAMPUS	ON-CAMPUS		OFF-CAMPUS	ON-CAMPUS		OFF-CAMPUS	ON-CAMPUS		OFF-CAMPUS
BUILDING DEPRECIATION	2.70%			3.50%			4.50%			4.60%		
EQUIPMENT	1.30%			1.70%			1.20%			1.50%		
BUILDING INTEREST	1.30%			1.50%			2.50%			2.70%		
OPERATIONS & MAINT	8.00%			8.70%			9.10%			11.00%		
LIBRARY	0.70%			1.10%			6.70%			4.20%		
GENERAL ADMIN	5.50%			5.60%			5.00%			5.00%		
DEPT ADMIN	16.20%			16.70%			11.00%			11.00%		
SPON PROJ ADMIN	3.30%			3.70%			2.10%			2.10%		
STUDENT SERV ADMIN	<u>0.00%</u>			<u>0.00%</u>			<u>7.90%</u>			<u>7.90%</u>		
ADMIN COMPONENTS	25.00%	<u>14.00%</u>	<u>25.00%</u>	26.00%	<u>16.50%</u>	<u>26.00%</u>	26.00%	<u>24.00%</u>	<u>26.00%</u>	26.00%	<u>24.00%</u>	<u>26.00%</u>
TOTAL	39.00%		25.00%	42.50%		26.00%	50.00%		26.00%	50.00%		26.00%

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.

**UNIVERSITY OF CALIFORNIA DAVIS
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2025**

**EXHIBIT A
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	PRIMATE CENTER		PRIMATE CENTER		INTER-GOV PERSONNEL ACT	INTER-GOV PERSONNEL ACT
	JULY 1, 2018 THROUGH JUNE 30, 2022		JULY 1, 2022 THROUGH JUNE 30, 2028		JULY 1, 2018 THROUGH JUNE 30, 2022	JULY 1, 2022 THROUGH JUNE 30, 2028
	CORE GRANT	NON-CORE FED	CORE GRANT	NON-CORE FED	OFF-CAMPUS	OFF-CAMPUS
BUILDING DEPRECIATION	2.10%	3.60%	2.70%	3.80%	0.00%	0.00%
EQUIPMENT	0.90%	2.00%	1.60%	2.20%	0.00%	0.00%
BUILDING INTEREST	0.20%	0.20%	0.70%	0.70%	0.00%	0.00%
OPERATIONS & MAINT	8.80%	22.90%	9.20%	25.10%	0.00%	0.00%
LIBRARY	0.50%	0.50%	0.50%	0.50%	0.00%	0.00%
GENERAL ADMIN	6.20%	6.20%	5.40%	5.40%	4.50%	5.40%
DEPT ADMIN	0.00%	15.00%	0.00%	15.00%	0.00%	0.00%
SPON PROJ ADMIN	4.00%	4.00%	5.10%	5.10%	3.50%	4.60%
STUDENT SERV ADMIN	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL	22.70%	54.40%	25.20%	57.80%	8.00%	10.00%

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.

DocuSigned by:
CONCUR
Nathan Brostrom
737CDEDE80F54AB...
(SIGNATURE)

EVP-CFO

TITLE

7/1/2021

DATE