

COLLEGES AND UNIVERSITIES RATE AGREEMENT

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

Date: 04/21/2026
 FILING REF.: The preceding
 agreement was dated
 07/05/2024

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.

SECTION I: INDIRECT COST RATES

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.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2025	6/30/2026	29.50	All	Faculty
FIXED	7/1/2025	6/30/2026	36.70	All	Staff
FIXED	7/1/2025	6/30/2026	3.20	All	Students
FIXED	7/1/2025	6/30/2026	10.50	All	Temporary
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

**** 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

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 insurance, medical insurance, workers' compensation, unemployment insurance, disability insurance, employee tuition remission, terminal leave, parental leave, retirement, and other post-employment benefits.

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 the Fringe Benefit Rates section only.

NEXT PROPOSAL DUE DATE

A fringe benefit rate proposal, based on actual costs for fiscal year ending 06/30/25, was due no later than 12/31/25.

A F&A rate proposal, based on actual costs for fiscal year ending 06/30/23, was due no later than 12/31/23.

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 Idaho Finance and Administration

(INSTITUTION)



(SIGNATURE)

Kim Salisbury

(NAME)

Senior AVP Finance + Planning

(TITLE)

4/23/2026

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)
Olulola O. Oluborode
Digitally signed by Olulola O. Oluborode -S
Date: 2026.04.23 12:57:13 -04'00'

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

04/21/2026

(DATE)

HHS REPRESENTATIVE: Stephen Hobday

TELEPHONE: (301) 492-4855

