

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 52-6002033
 ORGANIZATION:
 University of Maryland, Baltimore
 620 West Lexington St.
 Room 5124
 Baltimore, MD 21201-1531

Date: 05/13/2024
 FILING REF.: The preceding
 agreement was dated
 10/24/2023

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	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
FINAL	07/01/2022	06/30/2023	54.50	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2027	55.50	On-Campus	Organized Research	
FINAL	07/01/2022	06/30/2023	26.00	Off-Campus	Organized Research	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Organized Research	
FINAL	07/01/2022	06/30/2023	52.20	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	50.50	On-Campus	Instruction	
FINAL	07/01/2022	06/30/2023	26.00	Off-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Instruction	
FINAL	07/01/2022	06/30/2023	39.90	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2027	38.00	On-Campus	Other Sponsored Activities	
FINAL	07/01/2022	06/30/2023	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Other Sponsored Activities	
FINAL	07/01/2022	06/30/2023	7.80	Off-Campus	IPA (A)	
PRED.	07/01/2023	06/30/2027	7.00	Off-Campus	IPA (A)	
PROV.	07/01/2027	Until Amended				Use same rates and conditions as those cited for fiscal year ending Jun 30, 2027

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(A) Intergovernmental Personnel Act Agreements.

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	7/1/2023	6/30/2024	28.80	All	Faculty
FIXED	7/1/2023	6/30/2024	39.20	All	Staff
FIXED	7/1/2023	6/30/2024	8.30	All	Legislated Benefit
FIXED	7/1/2023	6/30/2024	18.80	All	Limited Benefit
FIXED	7/1/2024	6/30/2025	28.50	All	Faculty
FIXED	7/1/2024	6/30/2025	39.10	All	Staff
FIXED	7/1/2024	6/30/2025	8.20	All	Legislated Benefit
FIXED	7/1/2024	6/30/2025	19.40	All	Limited Benefit
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025.

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

Salaries and Wages.

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. Unused leave payments made upon separation are included in the fringe benefit rates.

OFF-CAMPUS DEFINITION: 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.

FRINGE BENEFITS DETAILS

Faculty and Staff fringe benefits rate include FICA/Medicare, unemployment insurance, workers' compensation, dental, health and prescription drug insurance, pension, post-retirement health benefits, vacation leave payouts, employee tuition remission, employee assistance and wellness programs.

The Legislated benefits rate includes FICA/Medicare, unemployment insurance, workers' compensation, employee tuition remission, and employee assistance and wellness programs.

The Limited benefits rate includes FICA/Medicare, unemployment insurance, workers' compensation, dental, health and prescription drug insurance, employee tuition remission, and employee assistance and wellness programs.

Beginning 07/01/2022:

- The Faculty and Staff fringe benefits includes moving and relocation expense, as well as a new child care supplement.
- The Legislated Benefit includes a new child care supplement expense.
- The Limited Benefit include a new child care supplement .

This rate agreement updates fringe benefits rates only.

NEXT PROPOSAL DUE DATE

Next Fringe Benefits rates proposal for fiscal year ending 06/30/2024 is due in our office by 12/31/2024. The F&A cost rate proposal for fiscal year ending 06/30/2026 is due in our office by 12/31/2026.

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 \$5000.

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.

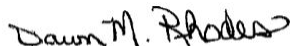
E. OTHER:

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 Maryland, Baltimore

(INSTITUTION)



(SIGNATURE)

Dawn M. Rhodes

(NAME)

Chief Business & Finance Officer and SVP

(TITLE)

June 17, 2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Maves

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

05/13/2024

(DATE)

HHS REPRESENTATIVE: Ernest Kinneer

TELEPHONE:

(301) 492-4855