

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 University of Wyoming  
 P.O. Box 3355  
 Laramie, WY 82071-3355

Date: 07/08/2024  
 FILING REF.: The preceding  
 agreement was dated  
 03/14/2023

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			
PRED.	07/01/2019	06/30/2023	44.50	On-Campus	Organized Research
PRED.	07/01/2019	06/30/2023	26.00	Off-Campus	Organized Research
PRED.	07/01/2019	06/30/2023	52.00	On-Campus	Instruction
PRED.	07/01/2019	06/30/2023	26.00	Off-Campus	Instruction
PRED.	07/01/2019	06/30/2023	34.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2019	06/30/2023	20.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2023	Until Amended		(1)	

**\*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.

(1) Use same rates and conditions as those cited for fiscal year ending 06/30/23.

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

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2024	6/30/2025	38.70	All	Faculty Academic Professionals
FIXED	7/1/2024	6/30/2025	43.70	All	Staff
FIXED	7/1/2024	6/30/2025	3.30	All	Student/Non-Benefited
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

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

Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only the faculty and staff. Rate does not apply to student employees, research or teaching assistants.

## **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:

Faculty/Academic Professionals and Staff: EMPLOYEE ASSISTANCE PROGRAM, FICA, HEALTH INSURANCE, LIFE AND DISABILITY INSURANCE, RETIREMENT, TERMINAL LEAVE, UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION INSURANCE, EMPLOYEE TUITION REMISSION.

Student/Non-Benefited: FICA, UNEMPLOYMENT INSURANCE, WORKERS' COMPENSATION INSURANCE.

### 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 ON-CAMPUS AND OFF-CAMPUS RATES

### DEFINITION OF ON-CAMPUS

On-Campus activities are defined as the work performed on awards located at the following locations:

1. University of Wyoming Campus proper
2. Laramie Airport Campus
3. Elk Mountain Center
4. Telescope Facility

### DEFINITION OF OFF-CAMPUS

Off-Campus activities are defined as the work performed on awards at locations other than the locations listed above for a period longer than an academic session (either a semester or a summer session).

### 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 object 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.

### DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

This agreement updates fringe benefits only.

### NEXT PROPOSAL DUE DATE

Your fringe benefits proposals based on actual costs for fiscal year ending 06/30/24, will be due in our office by 12/31/2024.

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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 Wyoming

(INSTITUTION)

  
\_\_\_\_\_  
(SIGNATURE)

Alex Keen  
\_\_\_\_\_  
(NAME)

VP Budget & Finance, CFO  
\_\_\_\_\_  
(TITLE)

7/22/2024  
\_\_\_\_\_  
(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
Date: 2024.07.09 16:14:38 -05'00'

\_\_\_\_\_  
(SIGNATURE)

Arif Karim  
\_\_\_\_\_  
(NAME)

Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)

07/08/2024  
\_\_\_\_\_  
(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820