

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 University of Nevada, Las Vegas  
 4505 Maryland Parkway  
 P.O. Box 451004  
 Las Vegas, NV 89154-1004

Date: 04/04/2023  
 FILING REF.: The preceding  
 agreement was dated  
 07/06/2021

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.

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### SECTION I: INDIRECT COST RATES

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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>
FINAL	07/01/2021	06/30/2023	49.50	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2025	51.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2026	51.50	On-Campus	Organized Research
FINAL	07/01/2021	06/30/2023	48.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2026	49.00	On-Campus	Instruction
FINAL	07/01/2021	06/30/2023	36.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2026	36.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2026	26.00	Off Campus	All Programs
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026

#### \*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subaward in excess of \$25,000.

ORGANIZATION: University of Nevada, Las Vegas  
AGREEMENT DATE: 04/04/2023

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**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	7/1/2021	6/30/2022	29.40	All	Admin./Acad. Faculty
FIXED	7/1/2021	6/30/2022	43.40	All	Classified
FIXED	7/1/2021	6/30/2022	10.40	All	Graduate Students
FIXED	7/1/2021	6/30/2022	19.00	All	Letter of Appointment
FIXED	7/1/2021	6/30/2022	4.30	All	Wages
PROV.	7/1/2022	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

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

Salaries and wages.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 04/04/2023

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## **SECTION II: SPECIAL REMARKS**

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### **TREATMENT OF FRINGE BENEFITS:**

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are:

**SUI, HEALTH INSURANCE, NEVADA INDUSTRIAL COMPENSATION, AND RETIREMENT.**

Effective July 1, 2019, 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:

**FICA/MEDICARE, UNEMPLOYMENT INSURANCE, NEVADA INDUSTRIAL INSURANCE, HEALTH INSURANCE, GRADUATE INSURANCE, TERMINAL LEAVE, RETIRED EMPLOYEES GROUP INSURANCE ASSESSMENT (REGIA), AND RETIREMENT.**

### **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.

### **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.

### **NEXT PROPOSAL DUE DATES**

A Fringe Benefits Costs proposal based on actual costs for fiscal year ended 06/30/2021, is currently due.

The next F&A proposal, base on actual costs for the fiscal year ending 06/30/2025, is due by 12/31/2025.

\*\*\*\*This rate agreement updates the F&A rates only.\*\*\*\*

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.

ORGANIZATION: University of Nevada, Las Vegas  
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**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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

**BY THE INSTITUTION:**

University of Nevada, Las Vegas

(INSTITUTION) DocuSigned by:

*Jean Vock*

(SIGNATURE) F05726B45FE942F...

Jean Vock

(NAME)

Senior Vice President, Business Affairs

(TITLE)

5/8/2023

(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: 2023.05.05 09:07:46 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

04/04/2023

(DATE)

HHS REPRESENTATIVE: Joel McKenzie

TELEPHONE: (214) 767-3261





DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management  
Cost Allocation Services

1301 Young Street | Suite 1140  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov)

April 04, 2023

Jean Vock  
CFO and VP  
University of Nevada, Las Vegas  
4505 Maryland Parkway  
P.O. Box 451004  
Las Vegas, NV 89154-1004

Dear Jean Vock:

A copy of the indirect cost Rate Agreement is being sent to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization and email it to me, retaining the copy for your files. Our email address is [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov). We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on components for the published F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with the agreement.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next F&A proposal, based on actual costs for the fiscal year ending 06/30/2025, is due in our office by 12/31/2025.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
Date: 2023.05.05 09:08:26 -05'00'

Arif Karim  
Director  
Cost Allocation Services

PLEASE SIGN AGREEMENT AND RETURN VIA EMAIL

**COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE**

**University of Nevada, Las Vegas**

Institution:

FY Covered by Rate:

07/01/2021 thru 06/30/2026

Type of Rate:

**RATE COMPONENTS:**

Bldg. & Improv - Depr/Use Allow  
 Equipment - Depr/Use Allow  
 Interest  
 Operations & Maintenance  
 Library  
 Administrative Component  
 Total

Organized Research			
ON	ON	ON	OFF
FY '22 - '23	FY '24 - '25	FY '26	FY '22 - '26
7.70	5.50	5.50	
1.70	2.50	2.60	
0.70	0.10	0.10	
11.90	16.10	16.40	
1.50	0.80	0.90	
<u>26.00</u>	<u>26.00</u>	<u>26.00</u>	<u>26.00</u>
<b>49.50</b>	<b>51.00</b>	<b>51.50</b>	<b>26.00</b>

Instruction		
ON	ON	OFF
FY '22 - '23	FY '24 - '26	FY '22 - '26
4.00	3.10	
0.50	0.70	
0.50	0.30	
7.50	9.60	
9.50	9.30	
<u>26.00</u>	<u>26.00</u>	<u>26.00</u>
<b>48.00</b>	<b>49.00</b>	<b>26.00</b>

Other Sponsored Activities		
ON	ON	OFF
FY '22 - '23	FY '24 - '26	FY '22 - '26
2.50	2.10	
0.50	0.60	
0.50	0.20	
5.00	6.60	
1.50	1.00	
<u>26.00</u>	<u>26.00</u>	<u>26.00</u>
<b>36.00</b>	<b>36.50</b>	<b>26.00</b>

**CONCURRENCE:**

DocuSigned by:

*Jean Vock*

Signature: F05728845FE942F...  
 Jean Vock

Name

Senior Vice President, Business Affairs

Title

5/8/2023

Date