COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: Date: 04/04/2023
ORGANIZATION: FILING REF.: The preceding
University of Nevada, Las Vegas agreement was dated
4505 Maryland Parkway 07/06/2021
P.O. Box 451004
Las Vegas, NV 89154-1004

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)

<table>
<thead>
<tr>
<th>EFFECTIVE PERIOD</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td></td>
</tr>
<tr>
<td>FINAL</td>
<td>07/01/2021</td>
<td>06/30/2023</td>
<td>49.50</td>
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<tr>
<td>PRED.</td>
<td>07/01/2023</td>
<td>06/30/2025</td>
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<tr>
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<td>06/30/2026</td>
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<td>06/30/2026</td>
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</tr>
<tr>
<td>PROV.</td>
<td>07/01/2026</td>
<td>Until Amended</td>
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</tr>
</tbody>
</table>

*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

SECTION I: FRINGE BENEFIT RATES**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED</td>
<td>7/1/2021</td>
<td>6/30/2022</td>
<td>29.40</td>
<td>All</td>
<td>Admin./Acad. Faculty</td>
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<td>FIXED</td>
<td>7/1/2021</td>
<td>6/30/2022</td>
<td>43.40</td>
<td>All</td>
<td>Classified</td>
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<tr>
<td>FIXED</td>
<td>7/1/2021</td>
<td>6/30/2022</td>
<td>10.40</td>
<td>All</td>
<td>Graduate Students</td>
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<tr>
<td>FIXED</td>
<td>7/1/2021</td>
<td>6/30/2022</td>
<td>19.00</td>
<td>All</td>
<td>Letter of Appointment</td>
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<tr>
<td>FIXED</td>
<td>7/1/2021</td>
<td>6/30/2022</td>
<td>4.30</td>
<td>All</td>
<td>Wages</td>
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<td>Until Amended</td>
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<td></td>
<td>Use same rates and conditions</td>
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</table>

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:  
Salaries and wages.
SECTION II: SPECIAL REMARKS

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.
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

(SIGNATURE) Jean Vock

(NAME) Senior Vice President, Business Affairs

(DATE) 5/8/2023

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

(SIGNATURE)

(214) 767-3261

HHS REPRESENTATIVE: Joel McKenzie

(TITLE) Director, Cost Allocation Services

(AGENCY)

Arif Karim

(NAME)

(214) 767-3261

(DATE) 04/04/2023
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. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office or 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 09:07:46 -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**

#### 07/01/2021 thru 06/30/2026

<table>
<thead>
<tr>
<th>RATE COMPONENTS:</th>
<th>Organized Research</th>
<th>Instruction</th>
<th>Other Sponsored Activities</th>
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<tbody>
<tr>
<td></td>
<td>ON FY 22-23</td>
<td>ON FY 24-25</td>
<td>ON FY 26</td>
</tr>
<tr>
<td>Bldg. &amp; Improv - Dep/Use Allow</td>
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<tr>
<td>Equipment - Dep/Use Allow</td>
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<td>Interest</td>
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<td>0.10</td>
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<tr>
<td>Operations &amp; Maintenance</td>
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<tr>
<td>Library</td>
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<tr>
<td>Administrative Component</td>
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<tr>
<td>Total</td>
<td>43.50</td>
<td>51.00</td>
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</table>

**CONCURRENCE:**

**DocuSigned by:**

Jean Vock

**Signature:** [Signature]

**Name:**

Senior Vice President, Business Affairs

**Date:**

5/8/2023