

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 25-0965591  
 ORGANIZATION:  
 University of Pittsburgh  
 3100 Cathedral of Learning  
 Pittsburgh, PA 15260

Date: 05/10/2023  
 FILING REF.: The preceding  
 agreement was dated  
 05/19/2022

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2023	06/30/2025	59.00	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2025	44.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2025	31.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

\*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.

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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	7/1/2023	6/30/2024	25.70	All	Medical Faculty
FIXED	7/1/2023	6/30/2024	31.90	All	Other Faculty
FIXED	7/1/2023	6/30/2024	16.10	All	Senior Admin
FIXED	7/1/2023	6/30/2024	34.90	All	Staff
FIXED	7/1/2023	6/30/2024	7.70	All	Temporary
FIXED	7/1/2023	6/30/2024	152.10	All	Graduate Students
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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## 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.

### 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). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Medical Faculty and Other Faculty Fringe Benefits include: FICA, Retirement, Health Insurance, Tuition Remission, Life, Disability, and Employee Liability Insurance, Post-Retirement Sabbatical, Workers' Compensation, and Unemployment Compensation.

Senior Administrator and Staff Fringe Benefits include: FICA, Retirement, Health Insurance, Employee Tuition Remission, Life Insurance, Disability Insurance, Employee Liability Insurance, Unemployment Compensation, Workers' Compensation and Post-Retirement Medical & Life Settlements.

Temporary Fringe Benefits include: FICA.

Graduate Student Fringe Benefits include: Employee Tuition Remission and Health Insurance.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

This agreement includes an update of the Fringe Benefits Rates Section only. All other terms and conditions from the preceding agreement remain unchanged.

\*\*Next F&A rate proposal for the fiscal year ending June 30, 2024 is due in our office by December 31, 2024.\*\*

\*\*Next fringe benefit rate proposal for the fiscal year ending June 30, 2023 will be due in our office by December 31, 2023.\*\*

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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 Pittsburgh

(INSTITUTION)

**Narahari Sastry** Digitally signed by Narahari Sastry  
Date: 2023.05.18 12:14:22 -04'00'

(SIGNATURE)

Hari Sastry

(NAME)

Senior Vice Chancellor and Chief Financial Officer

(TITLE)

05/19/2023

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

**Darryl W. Mayes -S** Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, 0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2023.05.16 08:32:55 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

05/10/2023

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE: (301) 492-4855