

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1436003859
 ORGANIZATION:
 University of Missouri System
 311 Jesse Hall
 Columbia, MO 65211-3020

Date: 05/01/2025
 FILING REF.: The preceding
 agreement was dated
 06/07/2024

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.	07/01/2024	06/30/2025	56.50	On Campus	Organized Research
PRED.	07/01/2024	06/30/2025	44.00	On Campus	Instruction
PRED.	07/01/2024	06/30/2025	33.00	On Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2025	26.00	Off Campus	All Programs
PRED.	07/01/2025	06/30/2028	57.50	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2028	44.00	On-Campus	Instruction
PRED.	07/01/2025	06/30/2028	30.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	All Programs
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028

*BASE

For awards beginning on or before 06/30/2025: 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.

For awards beginning on or after 07/01/2025: Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 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 \$50,000. 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.

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	7/1/2024	6/30/2025	25.00	All	All Employees
FIXED	7/1/2025	6/30/2026	28.88	All	All Employees
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026.

**** 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.

OFF-SITE DEFINITION: The off-site rate will apply for all activities: a) Performed in facilities not owned by the organization and where these facility costs are not included in the indirect cost pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

FRINGE BENEFITS:

Disability Insurance
Dental Insurance
Worker's Compensation
Retirement Life Insurance
Tuition Remission
Unemployment Insurance
Wellness Program
Health Insurance

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending 06/30/2025, is due in our office by 12/31/2025

The next facilities and administrative cost rate proposal, based on actual costs for the fiscal year ending 06/30/2027, is due in our office by 12/31/2027.

All rates included in this Rate Agreement apply to the four (4) University of Missouri campuses listed below:

- University of Missouri – Columbia (1436003859B4)
- University of Missouri – Kansas City (EIN 1436003859A1)
- University of Missouri – St. Louis (EIN 1436003859B1)
- Missouri University of Science & Technology (EIN 1436003859A3)

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.

Beginning 07/01/2025: 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 \$10,000.

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 Missouri System

(INSTITUTION)

Ryan Rapp Digitally signed by Ryan Rapp
Date: 2025.05.18 11:46:05 -05'00'

(SIGNATURE)

Ryan D. Rapp

(NAME)

Vice President for Finance,
Chief Financial Officer and Treasurer

(TITLE)

5/18/2025

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O. Oluborode -S Digitally signed by
Olulola O. Oluborode -S
Date: 2025.05.16
14:24:47 -04'00'

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

05/01/2025

(DATE)

HHS REPRESENTATIVE: **Ernest Kinneer**

TELEPHONE: **(214) 767-3261**

TREATMENT OF FRINGE BENEFITS - FICA:

FICA is specifically identified to each employee and is charged individually as direct costs.

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE RATES

INSTITUTION: **University of Missouri System**

PERIOD COVERED BY RATE: **JULY 1, 2024 through JUNE 30, 2028**

APPLICABLE TO:

RATE COMPONENT:	ORGANIZED RESEARCH			INSTRUCTION			OTHER SPONSORED ACTIVITY		
	ON CAMPUS	ON CAMPUS	OFF CAMPUS	ON CAMPUS	ON CAMPUS	OFF CAMPUS	ON CAMPUS	ON CAMPUS	OFF CAMPUS
	<u>FY 2025</u>	<u>FY 2026-2028</u>	<u>FY 2025-2028</u>	<u>FY 2025</u>	<u>FY 2026-2028</u>	<u>FY 2025-2028</u>	<u>FY 2025</u>	<u>FY 2026-2028</u>	<u>FY 2025-2028</u>
Building Depreciation	4.9	5.1		3.5	3.5		1.2	0.8	
Equipment Depreciation	3.4	3.5		0.4	0.4		0.4	0.2	
Interest	0.9	0.9		0.4	0.4		0.1	0.1	
Operation & Maintenance	20.1	20.8		8.2	8.2		5.2	2.8	
Library	1.2	1.2		5.5	5.5		0.1	0.1	
Administration	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
TOTAL	56.5	57.5	26.0	44.0	44.0	26.0	33.0	30.0	26.0

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

CONCURRENCE:

University of Missouri System
 (Institution)
Ryan Rapp Digitally signed by Ryan Rapp
 Date: 2025.05.18 11:45:21
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 (Signature)
Ryan D. Rapp
 (Name)
 Vice President for Finance,
 Chief Financial Officer and Treasurer
 (Title)
5/18/2025
 (Date)