

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 956006143  
 ORGANIZATION:  
 University of California, Los Angeles (UCLA)  
 10920 Wilshire Blvd., Suite 600,  
 Los Angeles, CA 90024

Date: 04/24/2026  
 FILING REF: The preceding agreement  
 was dated 04/22/2024

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: Facilities And Administrative Cost Rates

RATE TYPES:    FIXED    FINAL    PROV.(PROVISIONAL)    PRED.(PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION APPLICABLE TO
	FROM	TO		
PRED.	07/01/2019	06/30/2023	56.00	On-Campus Organized Research
PRED.	07/01/2023	06/30/2024	57.00	On-Campus Organized Research
PRED.	07/01/2024	06/30/2025	57.50	On-Campus Organized Research
PRED.	07/01/2019	06/30/2025	26.00	Off-Campus Organized Research
PRED.	07/01/2019	06/30/2023	40.00	On-Campus Instruction
PRED.	07/01/2023	06/30/2025	42.00	On-Campus Instruction
PRED.	07/01/2019	06/30/2025	26.00	Off-Campus Instruction
PRED.	07/01/2019	06/30/2023	38.00	On-Campus Other Sponsored Activities
PRED.	07/01/2023	06/30/2025	39.00	On-Campus Other Sponsored Activities
PRED.	07/01/2019	06/30/2025	26.00	Off-Campus Other Sponsored Activities
PRED.	07/01/2019	06/30/2025	8.00	Off-Campus IPA (1)
PROV.	07/01/2025	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30,2025.

NOTE: See Special Remarks regarding Genomic Arrays.

(1) Intergovernmental/Personnel Act Agreement.

**\*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, participant support costs, and the portion of each subgrant or subcontract in excess of \$25,000.

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

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<b><u>TYPE</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>RATE(%)</u></b>	<b><u>LOCATION</u></b>	<b><u>APPLICABLE TO</u></b>
FIXED	07/01/2025	06/30/2026	3.90	All	Limited Benefits Eligibility
FIXED	07/01/2025	06/30/2026	32.20	All	Faculty
FIXED	07/01/2025	06/30/2026	19.60	All	Post-Doc. Scholars
FIXED	07/01/2025	06/30/2026	31.50	All	HCOMP Faculty
FIXED	07/01/2025	06/30/2026	42.90	All	Academic & Exempt Staff
FIXED	07/01/2025	07/01/2026	49.50	All	Non-Exempt Staff
FIXED	07/01/2026	06/30/2027	3.50	All	Limited Benefits Eligibility
FIXED	07/01/2026	06/30/2027	32.30	All	Faculty
FIXED	07/01/2026	06/30/2027	20.30	All	Post-Doc. Scholars
FIXED	07/01/2026	06/30/2027	33.00	All	HCOMP Faculty
FIXED	07/01/2026	06/30/2027	43.30	All	Academic & Exempt Staff
FIXED	07/01/2026	06/30/2027	52.00	All	Non-Exempt Staff
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30,2027.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation and catastrophic leave.

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## **SECTION II: SPECIAL REMARKS**

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

Effective 10/01/2018, fringe benefits (other than student tuition remission) are charged using the rate(s) listed in the Fringe Benefit Rates 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.

Effective 10/01/2018, the following fringe benefits are included in the fringe benefit rate(s): benefits administration, medical/dental/vision insurance, disability and life insurance, unemployment insurance, workers' compensation, employee support programs, FICA and Medicare taxes, incentive award programs, retiree health benefits, and retirement benefits.

The organization charges the actual costs of student tuition remission per employee direct to Federal projects for all student employees whose salary and wages are charged direct to Federal projects.

Prior to 10/01/2018, fringe benefits were specifically identified to each employee and charged individually as direct costs. The following fringe benefits were treated as direct costs: FICA, workers' compensation, health plan contribution, incentive award program, disability/life/unemployment/dental insurance, employee support program, and retirement system contribution.

### **DEFINITION OF EQUIPMENT**

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

### **DEFINITION OF OFF-CAMPUS RATE**

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and leased costs are directly charged to the project, then the off-campus rate must be used.

### **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 ON-CAMPUS AND PARTIALLY OFF-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 project may be justified if both of the respective rates can be clearly 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.

**SPECIAL REMARKS:** The NIH policy on indirect costs pertaining to Genomic Arrays (NOT-OD-10-097) is effective 05/13/10.

This agreement updates the Fringe Benefit Rates section only.

**NEXT PROPOSAL DUE DATE**

A F&A rate proposal, based on actual costs for the fiscal year ending 06/30/24, has been received and is currently under review. A fringe benefit rate proposal, based on actual costs for the fiscal year ending 06/30/26, will be due no later than 12/31/26.

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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. USER 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 California, Los Angeles (UCLA)

(INSTITUTION)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(DEPT/AGENCY)

Signed by:

*Laura Bonner*

997B1443D8A8439...  
(SIGNATURE)

Laura Bonner

(NAME)

Interim Controller

(TITLE)

(DATE)

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

(DATE)

HHS REPRESENTATIVE:

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