

COLLEGES AND UNIVERSITIES RATE AGREEMENT

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

Date: 06/07/2024
 FILING REF.: The preceding
 agreement was dated
 06/26/2023

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) | |
|-------------|-------------------------|---------------|-----------|---------------------|-----------------------|--|
| TYPE | EFFECTIVE PERIOD | FROM | TO | RATE(%) | LOCATION | APPLICABLE TO |
| PRED. | 07/01/2020 | 06/30/2021 | | 55.00 | On Campus | Organized Research |
| PRED. | 07/01/2021 | 06/30/2024 | | 56.50 | On Campus | Organized Research |
| PRED. | 07/01/2020 | 06/30/2024 | | 44.00 | On Campus | Instruction |
| PRED. | 07/01/2020 | 06/30/2024 | | 33.00 | On Campus | Other Sponsored Activities |
| PRED. | 07/01/2020 | 06/30/2024 | | 26.00 | Off Campus | All Programs |
| PROV. | 07/01/2024 | Until Amended | | | | Use same rates and conditions as those cited for fiscal year ending June 30, 2024. |

***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.

ORG. ATION: University of Miss
AGRI NT DATE: 06/07/2024

SECTION I: FRINGE BEN

| TY | FROM | TO | RATE | LOCATION | APPLICABLE TO |
|-----|----------|---------------|-------|----------|--|
| FIX | 7/1/2023 | 6/30/2024 | 24.5% | All | All Employees |
| FIX | 7/1/2024 | 6/30/2025 | 25.0% | All | All Employees |
| PRO | 7/1/2025 | Until Amended | | | Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025 |

**** DESCRIPTION OF FRINGE**

Salaries and wages.

BAS

ouri System

BENEFIT RATE

Q
3/30/2024
3/30/2025
Until Amended

SECTION II: SPECIAL RATES

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
Retirement Life Insurance
Tuition Remission
Unemployment Insurance
Worker's Compensation
Business Program Health Insurance

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.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending 06/30/2024, is due in our office by 12/31/2024.

The next facilities and administrative cost rate proposal, based on actual costs for the fiscal year ending 06/30/2024, is due in our office by 12/31/2024.

* This Rate Agreement reflects new Fringe Benefits Rates only *

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 143.600.3859A3)

TREATMENT OF FRINGE BENEFITS - FICA:

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