

NONPROFIT RATE AGREEMENT

EIN: 87-6000528
 ORGANIZATION:
 Utah State University
 2400 Old Main Hill
 Logan, UT 84322

Date: 03/12/2026
 FILING REF.: The preceding
 agreement was dated
 06/21/2023

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		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
FINAL	07/01/2023	06/30/2025	46.00	On-Campus	Organized Research	
FINAL	07/01/2023	06/30/2025	21.30	Off-Campus	Organized Research	
FINAL	07/01/2023	06/30/2025	50.20	On-Campus	Instruction	
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Instruction	
FINAL	07/01/2023	06/30/2025	27.80	On-Campus	Other Sponsored Activities	
FINAL	07/01/2023	06/30/2025	21.80	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2025	06/30/2026	46.00	On-Campus	Organized Research	
PRED.	07/01/2025	06/30/2026	21.30	Off-Campus	Organized Research	
PRED.	07/01/2025	06/30/2026	50.20	On-Campus	Instruction	
PRED.	07/01/2025	06/30/2026	26.00	Off-Campus	Instruction	
PRED.	07/01/2025	06/30/2026	27.80	On-Campus	Other Sponsored Activities	
PRED.	07/01/2025	06/30/2026	21.80	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2026	06/30/2029	47.80	On-Campus	Organized Research	
PRED.	07/01/2026	06/30/2029	24.50	Off-Campus	Organized Research	
PRED.	07/01/2026	06/30/2029	52.60	On-Campus	Instruction	
PRED.	07/01/2026	06/30/2029	26.00	Off-Campus	Instruction	
PRED.	07/01/2026	06/30/2029	29.30	On-Campus	Other Sponsored Activities	
PRED.	07/01/2026	06/30/2029	22.50	Off-Campus	Other Sponsored Activities	
PROV.	07/01/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2029	

*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.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	45.10	All	Contract Salary
FIXED	7/1/2024	6/30/2025	7.70	All	Hourly – Non–Student
FIXED	7/1/2024	6/30/2025	0.30	All	Student FICA Exempt
FIXED	7/1/2024	6/30/2025	7.30	All	FICA Only
FIXED	7/1/2025	6/30/2026	47.50	All	Contract Salary
FIXED	7/1/2025	6/30/2026	7.70	All	Hourly – Non–Student
FIXED	7/1/2025	6/30/2026	0.30	All	Student FICA Exempt
FIXED	7/1/2025	6/30/2026	7.40	All	FICA Only
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 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.

On-Campus: The on-campus F&A rate applies to any sponsored project that requires utilization of space owned or leased by Utah State University (USU) (and not by the sponsored project), USU equipment, or library services.

Off-Campus: The off-campus F&A rate applies to sponsored projects for which 50% or more of the project's budgeted personnel costs are incurred in facilities not owned and controlled by USU AND for which space and lease costs are directly charged to the project. The off-campus F&A rate will also apply to county extension agents that work in in county offices and their programs that are coordinated and administered in schools and other non-USU facilities.

1. The rates in this rate agreement were reviewed in compliance with the HHS 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.
2. The next F&A proposal, based on actual costs for FYE 06/30/2028, is due by 12/31/2028. The next fringe benefit proposal, based on actual costs for FYE 06/30/2025, is due by 03/31/2026 (extension granted).
3. 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 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:

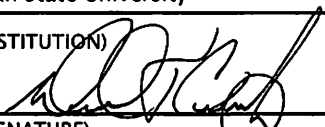
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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:

Utah State University

(INSTITUTION)


(SIGNATURE)
David T Cowley

(NAME)
Vice President

(TITLE)
4/10/26

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)
Olulola O. Oluborode -S

(SIGNATURE) Digitally signed by Olulola O. Oluborode -S
Date: 2026.03.29 10:43:09 -04'00'
Olulola Oluborode

(NAME)
Director, Cost Allocation Services

(TITLE)
03/12/2026

(DATE)
HHS REPRESENTATIVE: Ashley Morris
TELEPHONE: (214) 767-3261
