

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1426004224A1

ORGANIZATION:

Iowa State University

2300 Administrative Services Building

Ames, IA 50011

Date: 05/28/2025

FILING REF.: The preceding

agreement was dated

05/01/2024

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)

| | EFFECTIVE PERIOD | | | | |
|-------------|-------------------------|---------------|----------------|-----------------|--|
| TYPE | FROM | TO | RATE(%) | LOCATION | APPLICABLE TO |
| PRED. | 07/01/2024 | 06/30/2028 | 55.00 | On Campus | Organized Research |
| PRED. | 07/01/2024 | 06/30/2028 | 55.00 | On Campus | Instruction |
| PRED. | 07/01/2024 | 06/30/2026 | 35.00 | On Campus | Other Sponsored Activities |
| PRED. | 07/01/2024 | 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

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 | 30.00 | All | Group #1 |
| FIXED | 7/1/2024 | 6/30/2025 | 14.90 | All | Group #2 |
| FIXED | 7/1/2024 | 6/30/2025 | 33.30 | All | Group #3 |
| FIXED | 7/1/2024 | 6/30/2025 | 52.40 | All | Group #4 |
| FIXED | 7/1/2024 | 6/30/2025 | 17.60 | All | Group #5 |
| FIXED | 7/1/2024 | 6/30/2025 | 40.20 | All | Group #6 |
| FIXED | 7/1/2024 | 6/30/2025 | 1.90 | All | Group #7 |
| FIXED | 7/1/2024 | 6/30/2025 | 7.10 | All | Group #8 |
| FIXED | 7/1/2024 | 6/30/2025 | 5.10 | All | Group #9 |
| FIXED | 7/1/2024 | 6/30/2025 | 8.10 | All | Group #10 |
| FIXED | 7/1/2025 | 6/30/2026 | 31.80 | All | Group #1 |
| FIXED | 7/1/2025 | 6/30/2026 | 15.20 | All | Group #2 |
| FIXED | 7/1/2025 | 6/30/2026 | 36.70 | All | Group #3 |
| FIXED | 7/1/2025 | 6/30/2026 | 50.10 | All | Group #4 |
| FIXED | 7/1/2025 | 6/30/2026 | 18.90 | All | Group #5 |
| FIXED | 7/1/2025 | 6/30/2026 | 40.50 | All | Group #6 |
| FIXED | 7/1/2025 | 6/30/2026 | 1.80 | All | Group #7 |
| FIXED | 7/1/2025 | 6/30/2026 | 12.40 | All | Group #8 |
| FIXED | 7/1/2025 | 6/30/2026 | 6.50 | All | Group #9 |
| FIXED | 7/1/2025 | 6/30/2026 | 8.10 | All | Group #10 |
| 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.

Group #1 – Faculty

Group #2 – Graduate Assistants

Group #3 – Post Docs

Group #4 – Merit Salary & Hourly

Group #5 – Senior Staff/Leadership

Group #6 – Contract Other, Professional & Scientific

Group #7 – Students

Group #8 – Miscellaneous/Non-Student

Group #9 – Americorp

Group #10 – Misc.

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-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). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

FRINGE BENEFITS:

FICA, Retirement, Disability Insurance, Worker's Compensation, Life Insurance, Unemployment Insurance, Health Insurance, Dental Insurance, Employee Assistance Program, Employee Tuition Assistance, Disability Premium Waiver, Sick Leave Payout, Sick Leave – Long Term Disability, Child Care

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.

Next Proposal Due

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 proposal based on actual costs for the fiscal year ending 06/30/2028 is due in our office 12/31/2028.

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.

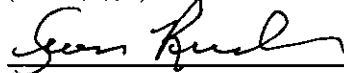
E. OTHER:

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:

Iowa State University

(INSTITUTION)



(SIGNATURE)

Sean Reeder

(NAME)

Senior Vice President Operations and Finance

(TITLE)

07/10/2025

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O.

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Date: 2025.06.17
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Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

05/28/2025

(DATE)

HHS REPRESENTATIVE: Ashley Morris

TELEPHONE: (301) 492-4855



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street
Suite 106-1140
Dallas, TX 75202

May 28, 2025

Mindy Stensland
Associate Controller
Iowa State University
2300 Administrative Services Building
Ames, IA 50011

Dear Ms. Stensland:

A copy of an indirect cost rate agreement is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have this agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

In addition, your FB cost rate(s) for the fiscal year ended June 30, 2026 based on actual cost for the fiscal year ended June 30, 2024, and FB cost rates for the fiscal year ending June 2025 based on actual costs for the fiscal year ended June 2023. The over (+) / under (-) recovered amounts are listed below:

| | 2024/2026 | 2023/2025 |
|--|------------------|------------------|
| Group #1 – Faculty | (7,231,487) | (6,410,822) |
| Group #2 - Graduate Assistants | (1,993,467) | (2,405,361) |
| Group #3 - Post Docs | (891,292) | 27,675 |
| Group #4 - Merit Salary & Hourly | (668,551) | (2,414,722) |
| Group #5 - Senior Staff/Leadership | (729,510) | (494,617) |
| Group #6 - Contract Other, Professional & Scientific | (7,225,983) | (10,499,675) |
| Group #7 - Students | (156,655) | (268,411) |
| Group #8 - Miscellaneous/Non-Student | (207,534) | 38,512 |
| Group #9 – Americorp | 3,306 | 7,740 |
| Group #10 – Miscellaneous | (1,497) | (206,078) |

The fixed rate(s) for fiscal year ended 2023 and 2024 are considered final.

Ms. Mindy Stensland
May 27, 2025
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A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2025, is due in our office by December 31, 2025.

Cost Allocation Services has a new system named Indirect Cost Allocation System (ICAS) that will replace our resource mailbox for accepting indirect cost proposals. Please use the following link to submit your next indirect cost rate proposals: <http://portal.icas.hhs.gov>. All future certifications and transmittal letters will be signed and transmitted within the new system using DocuSign.

Sincerely,

Olulola O.

Oluborode -S

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Date: 2025.06.17
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Olulola Oluborode, Acting Director
Cost Allocation Services

Enclosures

ACCEPTANCE:

Iowa State University

(Institution)


(Signature)

Sean Reeher
(Name)

Senior Vice President Operations and Finance
(Title)

07 / 10 / 2025
(Date)

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE RATES

INSTITUTION: Iowa State University

PERIOD COVERED BY RATE: 07/01/2024 to 06/30/2028

APPLICABLE TO:

| RATE COMPONENT: | INSTRUCTION | | ORGANIZED RESEARCH | | OTHER SPONSORED ACTIVITIES | |
|-------------------------|-------------|------------|--------------------|------------|----------------------------|------------|
| | ON CAMPUS | OFF CAMPUS | ON CAMPUS | OFF CAMPUS | ON CAMPUS | OFF CAMPUS |
| Building Depreciation | 7.20 | | 5.90 | | 2.10 | |
| Equipment Depreciation | 1.20 | | 2.80 | | 0.80 | |
| Interest | 0.60 | | 0.70 | | 0.40 | |
| Operation & Maintenance | 13.70 | | 18.80 | | 4.70 | |
| Library | 6.30 | | 0.80 | | 1.00 | |
| Administration | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 |
| TOTAL | 55.0 | 26.0 | 55.0 | 26.0 | 35.0 | 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:

Iowa State University
(Institution)

Sean Reeder
(Signature)

Sean Reeder
(Name)

Senior Vice President Operations and Finance
(Title)

07/10/2025
(Date)