

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 94-6036494
 ORGANIZATION:
 University of California (UCD)
 Davis Campus
 Davis, CA

Date: 05/21/2026
 FILING REF.: The preceding
 agreement was dated
 04/23/2024

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.	07/01/2023	06/30/2024	60.00	On-Campus	Organized Res.
PRED.	07/01/2024	06/30/2028	61.00	On-Campus	Organized Res.
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Organized Res.
PRED.	07/01/2023	06/30/2028	42.50	On-Campus	Other Spons Act
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2023	06/30/2028	50.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2028	26.00	Off-Campus	Instruction
PRED.	07/01/2023	06/30/2028	25.20	Primate Ctr	Core Grant (1)
PRED.	07/01/2023	06/30/2028	57.80	Primate Ctr	Non-Core Fed(1)
PRED.	07/01/2023	06/30/2028	10.00	Off-Campus	IPA (2)
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028.

*BASE

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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.

- (1) Primate Center – see Section II: Special Remarks.
- (2) Intergovernmental Personnel Act Agreements.

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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	7/1/2025	6/30/2026	40.40	UCD (1)	Non-HCF, Academic, MSP, & Safety Officers
FIXED	7/1/2025	6/30/2026	26.50	UCD (1)	HCF, Physician & SMG
FIXED	7/1/2025	6/30/2026	51.60	UCD (1)	All Other Staff
FIXED	7/1/2025	6/30/2026	1.70	UCD (1)	Student
FIXED	7/1/2025	6/30/2026	24.60	UCD (1)	Post Docs
FIXED	7/1/2025	6/30/2026	13.20	UCD (1)	Employees with Limited Benefits
FIXED	7/1/2025	6/30/2026	3.80	UCD (1)	Employees with no Benefits
FIXED	7/1/2025	6/30/2026	36.80	UCD (1)	Nurses & Other Physicians
FIXED	7/1/2025	6/30/2026	61.70	UCD (1)	Service Staff
FIXED	7/1/2025	6/30/2026	10.00	UCD (1)	Faculty Summer Salary
FIXED	7/1/2025	6/30/2026	43.90	ANR (2)	Academic & Management
FIXED	7/1/2025	6/30/2026	50.50	ANR (2)	Staff Exempt
FIXED	7/1/2025	6/30/2026	58.60	ANR (2)	Staff Non-Exempt
FIXED	7/1/2025	6/30/2026	1.90	ANR (2)	Student
FIXED	7/1/2025	6/30/2026	20.00	ANR (2)	Post Docs
FIXED	7/1/2025	6/30/2026	5.30	ANR (2)	Casual
FIXED	7/1/2026	6/30/2027	43.10	UCD (1)	Non-HCF, Academic, MSP, & Safety Officers
FIXED	7/1/2026	6/30/2027	28.10	UCD (1)	HCF, Physician & SMG
FIXED	7/1/2026	6/30/2027	57.20	UCD (1)	Service & All Other Staff
FIXED	7/1/2026	6/30/2027	2.00	UCD (1)	Student
FIXED	7/1/2026	6/30/2027	20.00	UCD (1)	Post Docs
FIXED	7/1/2026	6/30/2027	14.00	UCD (1)	Employees with Limited Benefits
FIXED	7/1/2026	6/30/2027	5.40	UCD (1)	Employees with no Benefits
FIXED	7/1/2026	6/30/2027	40.30	UCD (1)	Nurses & Other Physicians
FIXED	7/1/2026	6/30/2027	10.70	UCD (1)	Faculty Summer Salary
FIXED	7/1/2026	6/30/2027	44.70	ANR (2)	Academic & Management
FIXED	7/1/2026	6/30/2027	55.80	ANR (2)	Staff Exempt
FIXED	7/1/2026	6/30/2027	62.80	ANR (2)	Staff Non-Exempt
FIXED	7/1/2026	6/30/2027	2.20	ANR (2)	Student
FIXED	7/1/2026	6/30/2027	25.00	ANR (2)	Post Docs
FIXED	7/1/2026	6/30/2027	5.30	ANR (2)	Casual
PROV.	7/1/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027

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**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and Wages excluding vacation and catastrophic leave.

(1) All UC Davis locations except for UC Davis Medical Center.

(2) UC Division of Agriculture and Natural Resources (ANR) activities at UC Davis locations.

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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 following fringe benefits are included in the fringe benefit rate(s): Benefit Administration, Medical/Dental/Vision Benefits, Disability Benefits, Employee Support Programs, FICA, Incentive Award Programs, Life Insurance, Retiree Health Benefits, Retirement Benefits, Senior Management Supplement, Unemployment Insurance, and Worker's Compensation.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay & other paid absences are included in salaries & wages and are claimed on grants, contracts and other agreements as part of the normal costs for salaries & wages. Separate claims for the costs of these paid absences are not made.

DEFINITION OF EQUIPMENT

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.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES:

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 lease 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 OFF-CAMPUS AND PARTIALLY ON-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 clearly be 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.

OTHER SPECIAL RATES: These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

PRIMATE CENTER RATES: The California National Primate Research Center (CNPRC) Non-Core Federal rate (57.8%) is applied only to the direct research costs of Federally sponsored awards excluding the National Center for Research Resources (NCRR) Core Grant. All recoveries from application of this rate

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represent University F&A expenditures allocated to the CNPRC (25.2%) and CNPRC-specific F&A expenditures (32.6%).

Additionally, the university has developed a Non-Federal CNPRC rate (90.1%) which is applied only to non-Federal research expenditures.

The Non-Core Federal and Non-Federal rates are considered additive to the Core Grant rate.

This rate agreement updates the Fringe Benefits section only.

NEXT PROPOSAL DUE DATE

An F&A costs rate proposal based on actual costs for fiscal year ending 06/30/27, will be due no later than 12/31/27. A fringe benefit rate proposal based on actual costs for fiscal year ending 6/30/26, is due by 12/31/2026.

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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:

University of California (UCD) Davis Campus

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(SIGNATURE)

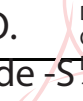
Barbara Cevallos
(NAME)

Associate Vice President and
Systemwide Controller
(TITLE)

6/2/2026
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Olulola O. Oluborode -S

Date: 2026.05.26 11:07:22 -04'00'

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

05/21/2026
(DATE)

HHS REPRESENTATIVE: Diana Cordoba
TELEPHONE: (301) 492-4855