



7700 Wisconsin Avenue, Suite 2301
Bethesda, MD 20814
PHONE: (301) 492-4855
FAX: (301) 492-5081
EMAIL: CAS-Bethesda@psc.hhs.gov

June 21, 2022

Mr. Terry L. Johnson
Chief Financial Officer and Treasurer
University of Iowa
105 Jessup Hall
Iowa City, IA 52242

Dear Mr. Johnson:

A copy of a facilities and administrative (F&A) 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 facilities and administrative costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization, email to me, retaining a copy for your files. Our email address is CAS-Bethesda@psc.hhs.gov. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on components for the published F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with the agreement.

An indirect cost proposal, together with supporting information, are required to substantiate your claim for F&A costs under grants and contracts awarded by the Federal Government. The next indirect cost proposal based on actual costs for the fiscal year ending 6/30/2025 is due in our office by 12/31/2025. The next fringe benefit proposal based on actual costs for the fiscal year ending 6/30/2022 is due in our office by 12/31/2022. Please send any correspondence to: CAS-Bethesda@psc.hhs.gov.

Sincerely,
Darryl W.
Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government,
ou=HHS, ou=PSC, ou=People,
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69, cn=Darryl W. Mayes -S
Date: 2022.06.24 07:52:55 -0400'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures

PLEASE SIGN AND EMAIL A COPY OF THE RATE AGREEMENT

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE RATES

INSTITUTION: **University of Iowa**

PERIOD COVERED BY RATE: **JULY 1, 2022 through JUNE 30, 2026**

APPLICABLE TO:

RATE COMPONENT:	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	
	ON CAMP	OFF CAMPUS	ON CAMPUS	OFF CAMPUS	ON CAMPUS	OFF CAMPUS
Building Depreciation	4.9		5.0		1.0	
Equipment Depreciation	1.8		0.7		0.4	
Interest	0.4		0.1		0.1	
Operation & Maintenance	19.3		8.3		8.5	
Library	3.1		5.9		1.0	
Administration	26.0	26.0	26.0	26.0	16.0	16.0
TOTAL	55.5	26.0	46.0	26.0	27.0	16.0

* 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:

University of Iowa
(Institution)

(Signature)

(Name)

(Title)

(Date)

Terry L. Johnson

Terry L. Johnson

CFO + Treasurer

June 27, 2022

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1426004813A1

DATE:06/21/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/03/2022

University of Iowa
105 Jessup Hall
Iowa City, IA 52242

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

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%) LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2019	06/30/2022	54.50 On Campus	Organized Research
PRED.	07/01/2018	06/30/2022	45.00 On Campus	Instruction
PRED.	07/01/2019	06/30/2022	25.00 On Campus	Other Sponsored Activities
PRED.	07/01/2019	06/30/2022	17.00 Off Campus	Other Sponsored Activities
PRED.	07/01/2019	06/30/2022	26.00 Off Campus	Org. Research & Instruction
PRED.	07/01/2022	06/30/2026	55.50 On Campus	Organized Research
PRED.	07/01/2022	06/30/2026	46.00 On Campus	Instruction
PRED.	07/01/2022	06/30/2026	27.00 On Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2026	26.00 Off Campus	Org. Research & Instruction
PRED.	07/01/2022	06/30/2026	16.00 Off Campus	Other Sponsored Activities

ORGANIZATION: University of Iowa

AGREEMENT DATE: 6/21/2022

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%) LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2026	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

*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.

ORGANIZATION: University of Iowa

AGREEMENT DATE: 6/21/2022

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	7/1/2021	6/30/2022	21.20	All	Clinical Faculty
FIXED	7/1/2021	6/30/2022	13.70	All	Fellows
FIXED	7/1/2021	6/30/2022	20.10	All	Post Docs & G.A.'s
FIXED	7/1/2021	6/30/2022	29.40	All	Non-Clinical Faculty
FIXED	7/1/2021	6/30/2022	37.70	All	Professional & Scientific
FIXED	7/1/2021	6/30/2022	11.40	All	Temporary Staff
FIXED	7/1/2021	6/30/2022	4.90	All	Composite
FIXED	7/1/2022	6/30/2023	24.40	All	Clinical Faculty
FIXED	7/1/2022	6/30/2023	11.50	All	Fellows
FIXED	7/1/2022	6/30/2023	19.10	All	Post Docs & G.A.'s
FIXED	7/1/2022	6/30/2023	30.50	All	Non-Clinical Faculty
FIXED	7/1/2022	6/30/2023	39.20	All	Professional & Scientific
FIXED	7/1/2022	6/30/2023	12.20	All	Temporary Staff
FIXED	7/1/2022	6/30/2023	5.80	All	Composite
PROV.	7/1/2023	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Iowa

AGREEMENT DATE: 6/21/2022

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	Post Employment Retirement Benefit
Disability Insurance	Worker's Compensation
Life Insurance	Unemployment Insurance
Health Insurance	Dental Insurance
Death Benefit	Waiver of TIAA/CREF Retirement Premium
Dividend Allocation	Early Retirement Incentive Program
Retirement	Vacation & Sick Leave Termination Payouts

This Rate Agreement reflects new Indirect Cost Rates only.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending June 30, 2022, is due in our office by December 31, 2022. The indirect cost rate proposal, based on actual costs for the fiscal year ending June 30, 2025, is due in our office by December 31, 2025.

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 \$5000.

ORGANIZATION: University of Iowa

AGREEMENT DATE: 6/21/2022

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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of Iowa

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

Terry L. Johnson
 Terry L. Johnson
 CFO + Treasurer
 June 27, 2022

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes - S

Digitally signed by Darryl W. Mayes - S
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ou=People, 0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes - S
Date: 2022.06.24 07:50:38 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/21/2022

(DATE) 7045

HHS REPRESENTATIVE: Ernest Kinner

Telephone: (214) 767-3261