



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

5600 Fishers Lane  
Rockville, MD 20852

September 30, 2025

Todd Haggerty  
Chief Financial Officer  
University of Colorado - Boulder  
914 Broadway, 90 UCB  
Boulder, CO 80309

Dear Mr. Haggerty:

A copy of the indirect rate 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 F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree to the following over/under recoveries:

- Under-recovery of \$3,046,838 applicable to Regular Faculty
- Under-recovery of \$15,788,711 applicable to Full-Time Professional Exempt, Research Faculty & Permanent Classified (Except LASP)
- Over-recovery of \$737,937 applicable to Part-Time Professional Exempt, Research Faculty & Temporary Classified
- Under-recovery of \$64,206 applicable to Hourly
- Over-recovery of \$1,010,341 applicable to Athletic Director and Coaches
- Under-recovery of \$852,558 applicable to LASP Leave Rate Only

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/2026 which are listed in the attached rate agreement.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should 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.

Mr. Haggerty  
Page 2 of 2

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefit costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit rate proposal based on actual costs for the fiscal year ending 06/30/2025, will be due in our office by 12/31/2025.

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  
Digitally signed by  
Olulola O. Oluborode -S  
Date: 2025.12.05  
14:25:24 -05'00'

Olulola Oluborode, Acting Director  
Cost Allocation Services

CONCURRENCE:

University of Colorado, Boulder  
(Institution)

DocuSigned by:  
*Todd Haggerty*  
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Todd Haggerty  
(Signature)

Todd Haggerty

(Name)

CFO and Vice Chancellor for Finance and Business Strategy

(Title)

12/8/2025

(Date)

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 University of Colorado Boulder  
 914 Broadway, 90 UCB  
 Boulder, CO 80309

Date: 09/30/2025  
 FILING REF.: The preceding  
 agreement was dated  
 07/23/2024

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.

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### SECTION I: INDIRECT COST RATES

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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>
FINAL	07/01/2023	06/30/2025	56.50	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2028	57.50	On-Campus	Organized Research
FINAL	07/01/2023	06/30/2025	47.50	On-Campus	Instruction
PRED.	07/01/2025	06/30/2028	48.00	On-Campus	Instruction
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Organized Research, Instruction, Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	Organized Research, Instruction, Other Sponsored Activities
FINAL	07/01/2023	06/30/2025	33.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	33.50	On-Campus	Other Sponsored Activities
FINAL	07/01/2023	06/30/2025	43.00	All	LASP (1)
PRED.	07/01/2025	06/30/2028	46.00	All	LASP (1)
FINAL	07/01/2023	06/30/2025	10.00	Off-Campus	IPA (2)
PRED.	07/01/2025	06/30/2028	12.00	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

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 09/30/2025

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\*BASE For all awards beginning 6/30/2025 and earlier, the Base is as follows: Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

For all awards beginning 7/1/2025 and later, the Base is as follows:  
Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

- (1) Lab for Atmospheric and Space Physics (LASP)
- (2) Intergovernmental Personnel Act Agreements.

ORGANIZATION: University of Colorado Boulder  
 AGREEMENT DATE: 09/30/2025

**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	33.10	All (A)	Regular Faculty
FIXED	7/1/2025	6/30/2026	40.80	All, except LASP (A)	FT Professional Exempt, Research Faculty & Permanent Classified
FIXED	7/1/2025	6/30/2026	14.20	All (A)	PT Professional Exempt, Research Faculty & Temporary Classified
FIXED	7/1/2025	6/30/2026	12.20	All (A)	Student Faculty
FIXED	7/1/2025	6/30/2026	13.30	All (A)	Athletic Director and Coaches
FIXED	7/1/2025	6/30/2026	1.60	All (A)	Hourly
FIXED	7/1/2025	6/30/2026	39.90	LASP (A)	LASP Full-Time Professional Exempt & Research Faculty & Permanent Classified
FIXED	7/1/2025	6/30/2026	26.60	LASP (B)	Leave Rate for All Eligible Employee Classifications
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:**

(A) Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

(B) Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 09/30/2025

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## **SECTION II: SPECIAL REMARKS**

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### 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:

Except for LASP employees, vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For LASP, the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to salaries and wages for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to LASP for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

Off-campus activity shall be defined as those activities which, because of location where work is performed, do not incur physical plant operations and maintenance costs. Projects partially performed off-site are apportioned between their on-site components. If 50% or more of the indirect cost rate base costs of the project are determined to be on-site, the entire project is considered on-site. If less than 50% of the indirect cost rate base costs are determined to be on-site, the entire project is considered off-site. This rate agreement updates the facilities and administrative cost rates only.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 09/30/2025

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Fringe Benefits include Health, Dental and Life Insurance, Disability Insurance, Annuitants' Insurance, FICA Contribution, PERA, Medicare, Workers' Compensation, Unemployment Compensation Claims, Other Retirement Plans, RTD Bus Pass/ECOPASS, Back Up Care, FAMLI, Parental Leave, and Termination Vacation & Sick Leave Pay.

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:

For all awards beginning 6/30/2025 and earlier, \$5,000

For all awards beginning 7/1/2025 and later, \$10,000

The rates in this rate agreement were reviewed in compliance with the HHS and NIH 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.

**APPLICATION OF INDIRECT COST RATES TO DoD CONTRACTS:**

In accordance with DFARS 2231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect cost rates incurred by an institution of higher education under a DoD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by 2 CFR 200.

FINAL 07/01/23 to 06/30/25 62.5% On-Campus Organized Research

PRED. 07/01/25 to 06/30/28 63.5% On-Campus Organized Research

FINAL 07/01/23 to 06/30/25 30.5% Off-Campus Organized Research

PRED. 07/01/25 to 06/30/28 31.5% Off-Campus Organized Research

PROV. 07/01/28 Until Amended Use Same rates and conditions as those cited for fiscal year ending June 30, 2028

**NEXT PROPOSALS DUE DATE:**

A fringe benefit rate proposal based on actual costs for fiscal year ended 06/30/2025, will be due no later than 12/31/2025. FY2027 F&A rate proposal will be due by 12/31/2027.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 09/30/2025

**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 Colorado Boulder

(INSTITUTION)

DocuSigned by:

*Todd Haggerty*

(SIGNATURE)

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Todd Haggerty

(NAME)

Senior Vice Chancellor for Finance and Business / CFO

(TITLE)

12/08/2025

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

**Olulola O.**

Digitally signed by  
Olulola O.

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(SIGNATURE)

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Date: 2025.12.10  
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Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

09/30/2025

(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (301) 492-4855