## **COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: Date: 07/15/2024

ORGANIZATION: FILING REF.: The preceding

San Jose State University and the Foundation agreement was dated

210 North 4th Street 05/05/2023

San Jose, CA 95112

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>	FROM	<u>T O</u>	RATE(%)	<b>LOCATION</b>	APPLICABLE TO			
PRED.	07/01/2021	06/30/2024	46.50	On-Campus	Research			
PRED.	07/01/2021	06/30/2024	26.00	Off- Campus	Research			
PRED.	07/01/2021	06/30/2024	55.20	On-Campus	Instruction			
PRED.	07/01/2021	06/30/2024	26.00	Off- Campus	Instruction			
PRED.	07/01/2021	06/30/2024	44.60	On-Campus	Other Sponsored Activities			
PRED.	07/01/2021	06/30/2024	26.00	Off- Campus	Other Sponsored Activities			
PRED.	07/01/2021	06/30/2024	52.50	Moss Landing	Research			
PRED.	07/01/2021	06/30/2024	26.00	ML Off-Site	Research			
PRED.	07/01/2021	06/30/2024	42.90	Moss Landing	Instruction			
PRED.	07/01/2021	06/30/2024	26.00	ML Off-Site	Instruction			
PRED.	07/01/2021	06/30/2024	27.50	Moss Landing	Other Sponsored Activities			
PRED.	07/01/2021	06/30/2024	26.00	ML Off-Site	Other Sponsored Activities			
PROV.	07/01/2024	Until Amended						

### \*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: San Jose State University and the Foundation

AGREEMENT DATE: 07/15/2024

# SECTION I: FRINGE BENEFIT RATES\*\*

<u>TYPE</u>	<u>FROM</u>	<u>T O</u>	RATE(%)	<b>LOCATION</b>	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	43.20	AII	Foundation Regular Employees
FIXED	7/1/2024	6/30/2025	8.60	AII	Foundation Hourly and PT
					Employees
FIXED	7/1/2024	6/30/2025	1.30	AII	Foundation Student Employees
PROV.	7/1/2025	Until Amended			Use same rates and conditions as
					those cited for fiscal year ending
					June 30, 2025.

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

Salaries and wages.

ORGANIZATION: San Jose State University and the Foundation

AGREEMENT DATE: 07/15/2024

#### SECTION II: SPECIAL REMARKS

#### TREATMENT OF FRINGE BENEFITS:

San Jose State University: This organization charges the actual costs of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The following fringe benefits are treated as direct costs: FICA, SUI, WORKERS COMPENSATION, MEDICARE, LONG TERM DISABILITY, HEALTH/DENTAL/VISION/LIFE INSURANCE, RETIREMENT AND TUITION.

San Jose State University Foundation: This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects.

Foundation full-time employees' fringe benefits are charged to Federal awards based on the "Regular Employee" rate. The regular Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, MEDICAL/VISION/DENTAL INS., LIFE INS., LONG-TERM DISABILITY, UNEMPLOYMENT INS., MEDICARE, EAP, UNFUNDED VACATION, AND RETIREMENT.

The Foundation Hourly & Part-time Employee fringe benefit rate includes the following costs: SOCIAL SECURITY, SDI, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, AND MEDICARE.

The Foundation Student employees fringe benefit rate includes the following costs: WORKERS COMPENSATION, SDI, AND UNEMPLOYMENT INSURANCE.

### 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.

DEFINITION OF OFF-CAMPUS: A project is considered off-campus if the activity is conducted at locations other than in University or Foundation owned or operated facilities, and to which rent is directly allocated to the project(s), and indirect costs associated with physical plant and library are not considered applicable to the project. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

#### **DEFINITION OF EQUIPMENT**

Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

This Rate Agreement updates the fringe benefit rates only.

#### NEXT PROPOSAL DUE DATE

Your next fringe benefit proposal based on actual costs for fiscal year ending 6/30/24 is due by 12/31/24.

ORGANIZATION: San Jose State University and the Foundation AGREEMENT DATE: 07/15/2024 BY THE INSTITUTION: ON BEHALF OF THE GOVERNMENT: San Jose State University and the Foundation DEPARTMENT OF HEALTH AND HUMAN SERVICES Arif M. Karim -S Digitally signed by Arif M. Karim -S Date: 2024.07.17 11:41:15 -05'00' (NOTIFICAL) (SIGNATURE) (ŚIGNATURE) shailendra baghel Arif Karim (NAME) Director of Finance (TITLE) 7/22/2024 (DATE)