

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1346401483A1  
ORGANIZATION:

Date: 05/22/2023  
FILING REF.: The preceding

University of Toledo  
2801 W. Bancroft St.  
University Hall Suite 3700  
Toledo, OH 43606

agreement was dated  
05/22/2017

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)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
0250	07/01/2021	06/30/2023	50.50%	C	Standard B

AGREEMENT DATE: 05/22/2023

---

## SECTION II: SPECIAL REMARKS

---

### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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 facilities costs are not included in the F&A pool; or b) Where

rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

---

---

### 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

~~and (2) 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

EVP Finance Administration/CFO

6-13-2023

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 supported by the organization to be in effect during the Agreement period