



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

26 Federal Plaza, Room 3412  
New York, NY 10278  
PHONE: (212) 264-2069  
FAX: (212) 264-5478  
EMAIL: [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov)

June 17, 2022

Mr. Michael W. Andrews  
Sr. Associate Vice President of Budgets & Planning and  
Deputy to Chief Financial Officer  
University of Rochester  
206 Wallis Hall  
P.O. Box 270026  
Rochester, New York 14627

Dear Mr. Andrews:

A copy of an indirect 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 indirect costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your organization and returned to me by email, retaining the copy for your files. Our email address is [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov). We will reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

The following schedule summarizes the carry-forwards resulting from the settlement of your fringe benefit rate for the various fiscal years referenced below. These amounts must be included in the calculation of the actual fringe benefit rates for the years cited.

CAS Letter Dated	Carry-forward from FYE	Consider with Actuals for FYE	Under (Over) Recovery
F.T. Faculty, Sr. Admin.			
June 22, 2021	6/30/20	6/30/22	(\$ 6,855,124)
June 17, 2022	6/30/21	6/30/23	\$ 17,432,820
Prof. Admin. Supervisory, Sec.			
June 22, 2021	6/30/20	6/30/22	(\$ 16,686,424)
June 17, 2022	6/30/21	6/30/23	\$ 27,382,627
Visiting Faculty and TAR			
June 22, 2021	6/30/20	6/30/22	(\$ 124,825)
June 17, 2022	6/30/21	6/30/23	(\$ 101,826)
Post Doctoral, Interns & Residents, Instr. and Fellows			
June 22, 2021	6/30/20	6/30/22	(\$ 1,563,060)
June 17, 2022	6/30/21	6/30/23	(\$ 823,087)
Union-1199 Bargaining Unit			
June 22, 2021	6/30/20	6/30/22	(\$ 1,113,073)
June 17, 2022	6/30/21	6/30/23	\$ 719,916

Summer Compensation			
June 22, 2021	6/30/20	6/30/22	\$ 202,406
June 17, 2022	6/30/21	6/30/23	(\$ 2,208,501)

A fringe benefit proposal based on actual costs for fiscal year ending June 30, 2022 is due in our office by December 31, 2022.

An indirect cost rate proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending June 30, 2022 is due in our office by December 31, 2022.

If you are unable to submit your proposal by the prescribed date, you may request an extension. This request must be submitted prior to the due date of the proposal and must contain a justification for the extension and the date the proposal will be submitted.

In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and submit your next proposal electronically via email to [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov).

Sincerely,

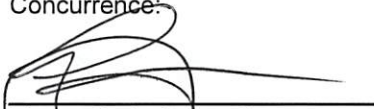
Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S  
Date: 2022.07.18 18:13:52 -04'00'

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

Enclosures

Concurrence:



Name Elizabeth A. Milavec

Interim Senior Vice President Administration & Finance, CFO  
Title

7/28/22  
Date

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1160743209A1

DATE:06/17/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/22/2021

University of Rochester  
206 Wallis Hall  
P.O. Box 270026  
Rochester, NY 14627

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 (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2021	06/30/2023	54.00	On-Campus	Research
PRED.	07/01/2021	06/30/2023	27.00	Off-Campus	Research
PRED.	07/01/2021	06/30/2023	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2023	25.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2023	Until Amended	54.00	On-Campus	Research
PROV.	07/01/2023	Until Amended	24.00	Off-Campus	Research
PROV.	07/01/2023	Until Amended	27.00	Modified Off -Campus	Research
PROV.	07/01/2023	Until Amended	35.00	On-Campus	Other Sponsored Activities
PROV.	07/01/2023	Until Amended	24.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2023	Until Amended	25.00	Modified Off -Campus	Other Sponsored Activities

---

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/17/2022

---

\*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 Rochester

AGREEMENT DATE: 6/17/2022

---

**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	30.50	All (A)	F/T Fac. Senior Adm
FIXED	7/1/2021	6/30/2022	36.60	All (B)	Prof Adm & Sup&Secr
FIXED	7/1/2021	6/30/2022	10.50	All	Visit Fac & TAR
FIXED	7/1/2021	6/30/2022	24.20	All	PD, Int&Res, Ins tr&Fel
FIXED	7/1/2021	6/30/2022	61.00	All (B)	Union-1199 Barg Unit
FIXED	7/1/2021	6/30/2022	14.30	All	Summer Compensation
FIXED	7/1/2022	6/30/2023	31.90	All (A)	F/T Fac. Senior Adm
FIXED	7/1/2022	6/30/2023	37.90	All (B)	Prof Adm & Sup&Secr
FIXED	7/1/2022	6/30/2023	11.00	All	Visit Fac & TAR
FIXED	7/1/2022	6/30/2023	25.70	All	PD, Int&Res, Ins tr&Fel
FIXED	7/1/2022	6/30/2023	67.40	All (B)	Union-1199 Barg Unit
FIXED	7/1/2022	6/30/2023	13.00	All	Summer Compensation
PROV.	7/1/2023	Until amended	29.50	All (A)	F/T Fac. Senior Adm
PROV.	7/1/2023	Until amended	35.30	All (B)	Prof Adm & Sup&Secr
PROV.	7/1/2023	Until amended	11.20	All	Visit Fac & TAR
PROV.	7/1/2023	Until amended	26.80	All	PD, Int&Res, Ins tr&Fel
PROV.	7/1/2023	Until amended	66.30	All (B)	Union-1199 Barg Unit

---

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/17/2022

---

PROV.	7/1/2023	Until amended	18.30 All	Summer Compensation
-------	----------	------------------	-----------	------------------------

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and Wages

(A) See Special Remarks - 2, 3

(B) See Special Remarks - 3

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/17/2022

---

---

**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.

1. For all activities within a 25 mile radius of the campus and performed in facilities not owned by the institution and to which rent is directly allocated to the project, the modified off-campus rate will apply. For all activities outside a 25 mile radius of the campus the off-campus rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-campus, the appropriate off-campus rate will apply to the entire project.

2. Institution has a decreasing rate structure for salaries above \$132,900 on file in their office which is not published as part of this agreement. The approved rate structure list can be accessed at:  
<http://www.rochester.edu/orpa/proposals/fringe/>

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate: Pension/Annuities, Health and Dental Insurance, Disability Insurance, Tuition Aid/Reimbursement (Employee only), Travel Insurance, Social Security Taxes (FICA), Separation/Vacation Pay, Workers Compensation, Other Compensation, Faculty Early Retirement, Employees Assistance Program, Retirees Health/Dental Coverage, Staff Benefits Admin, Life Insurance, Family Care Program, NUHCE Union Benefits, Parking Subsidy, Extended Sick Pay, Occupational Health, Env. Health and Safety, and Leave of Absence.

4. This rate agreement updates fringe benefit rates only.

5. A fringe benefit proposal based on actual costs for the fiscal year ending June 30, 2022 is due in our office by December 31, 2022. An F&A cost proposal based on actual costs for the fiscal year ending June 30, 2022 is due in our office by December 31, 2022.

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 \$1,000.

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/17/2022

**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:**

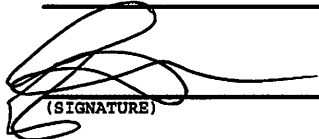
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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 Rochester

(INSTITUTION)



(SIGNATURE)

Elizabeth A. Milavec

(NAME)

Interim SRVP Administration & Finance, CFO

(TITLE)

7/28/22

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

  
Darryl W. Mayes  
-S  
Digitally signed by Darryl W. Mayes-S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People,  
0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes-S  
Date: 2022.07.18 18:12:48 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/17/2022

(DATE) 7139

HHS REPRESENTATIVE: Rebecca Kaplan

Telephone: (212) 264-2069