DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street, Suite 1140
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov

March 25, 2025

Mr. Thomas Ewing
Director Financial Reporting
The Ohio State University
2650 Kenny Road
Business & Finance Office of the Controller
Columbus, OH 43210

Dear Mr. Ewing:

A copy of the Rate Agreement is being sent to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning Fringe Benefit (FB) rates that may be used to support your claim for these indirect costs on grants and contracts with the Federal Government.

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

In addition, your FB cost rate(s) for the fiscal year ended June 30, 2025, based on actual costs for the fiscal year ended June 30, 2023, and FB cost rates for the fiscal year ending June 30, 2026 based on actual costs for the fiscal year ended June 30, 2024. The under-recovered (-) or over-recovered (+) amounts are listed below:

	2023/2025	2024/2026
Faculty	$922,256	$(271,294)
Combined Staff	$7,200,010	$386,093
Non-Student Special	$(199,607)	$(69,150)
Students	$757,409	$(1,196,344)

The fixed rates for the fiscal years ended June 30, 2023 and June 30, 2024 are considered final.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal, based on actual costs for the fiscal year ending June 30, 2025, is due in our office by December 31, 2025. The Facilities and Administrative cost rate proposal, based on actual costs for the fiscal year ended June 30, 2025, is due in our office by December 31, 2025.

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
Date: 2025.04.18 13:48:13 -04'00'

Darryl W. Mayes
Director
Cost Allocation Services

Enclosures

ACCEPTANCE:

The Ohio State University
(Institution)

(Signature)

(Name) Michael Papadakis, Sr. Vice President for Business & Finance, and CFO The Ohio State University

(Title)

5.5.2025
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1316025986A1
ORGANIZATION:
The Ohio State University
Ohio State University Research Foundation
2650 Kenny Road
Business & Finance Office of the Controller
Columbus, OH 43210

Date: 03/25/2025
FILING REF.: The preceding agreement was dated 05/08/2024

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.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

	EFFECTIVE PERIOD				
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2024	06/30/2026	57.50	On Campus	Organized Research
PRED.	07/01/2024	06/30/2026	52.00	On Campus	Instruction
PRED.	07/01/2024	06/30/2026	32.00	On Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2026	26.00	Off Campus	All Programs
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.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	25.00	All	Faculty
FIXED	7/1/2024	6/30/2025	30.00	All	Combined Staff
FIXED	7/1/2024	6/30/2025	17.00	All	Non-Student Special
FIXED	7/1/2024	6/30/2025	8.20	All	Students
FIXED	7/1/2025	6/30/2026	28.30	All	Faculty
FIXED	7/1/2025	6/30/2026	36.20	All	Combined Staff
FIXED	7/1/2025	6/30/2026	15.80	All	Non-Student Special
FIXED	7/1/2025	6/30/2026	14.60	All	Students
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

The fringe benefit rates are calculated using the sponsored program salary and wage totals instead of the University salary and wage totals.

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:

Retirement Disability Insurance
Worker's Compensation Life Insurance
Health Insurance Dental Insurance
Medicare Employee Vision
Employee Tuition Remission
Terminating Employees Vacation & Sick Leave

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.

The next fringe benefit proposal, based on actual costs the Fiscal year ending June 30, 2025, is due in our office by December 31, 2025.

The next facilities and administrative cost 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 $5,000.

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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

The Ohio State University Ohio State University Research Foundation
(INSTITUTION)

Michael Papadakis
(SIGNATURE)

Michael Papadakis, Sr. Vice President for Business & Finance, and CFO The Ohio State University
(NAME)

(TITLE)

5.5.2025
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S Digitally signed by Darryl W. Mayes -S Date: 2025.04.18 13:47:18 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Director, Cost Allocation Services
(TITLE)

03/25/2025
(DATE)

HHS REPRESENTATIVE: Birol Hasan
TELEPHONE: (214) 767-3261