



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

5600 Fishers Lane
Rockville, MD 20852

January 20, 2026

Carla Ho'a
Vice President for Finance and Administration/CFO
Oregon State University
640 Kerr Administration Building
Corvallis OR 97331

Dear Ms. Ho'a,

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 this agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email at cas-bethesda@psc.hhs.gov 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.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Therefore, your next proposal based on actual costs for the fiscal year ending 06/30/2028 is due in our office by 12/31/2028.

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: 2026.02.17
09:33:39 -05'00'

Olulola Oluborode, Acting Director
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL.

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 61-1730890
 ORGANIZATION:
 Oregon State University
 Finance And Administration
 640 Kerr Administration
 Corvallis, OR 97331-2156

Date: 01/20/2026
 FILING REF.: The preceding
 agreement was dated
 04/01/2022

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)
	<u>EFFECTIVE PERIOD</u>			
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>
				<u>APPLICABLE TO</u>
FINAL	07/01/2024	06/30/2025	48.50	(1)On-Campus Organized Research
FINAL	07/01/2024	06/30/2025	26.00	(1)Off-Campus Organized Research
FINAL	07/01/2024	06/30/2025	36.00	(1)On-Campus Other Sponsored Activities
FINAL	07/01/2024	06/30/2025	32.00	(2)On-Campus Vessel Operations
FINAL	07/01/2024	06/30/2025	49.20	(1)On-Campus Organized Research (3)
FINAL	07/01/2024	06/30/2025	26.70	(1)Off-Campus Organized Research (3)
FINAL	07/01/2024	06/30/2025	7.00	(1)Off-Campus IPA (4)
FINAL	07/01/2024	06/30/2025	26.00	(1)Off-Campus Other Sponsored Activities
PRED.	07/01/2025	06/30/2029	49.50	(1)On-Campus Organized Research
PRED.	07/01/2025	06/30/2029	26.00	(1)Off-Campus Organized Research
PRED.	07/01/2025	06/30/2029	35.50	(1)On-Campus Other Sponsored Activities
PRED.	07/01/2025	06/30/2029	26.00	(1)On-Campus Other Sponsored Activities
PRED.	07/01/2025	06/30/2029	10.00	(1)Off-Campus IPA (4)
PRED.	07/01/2025	06/30/2029	34.00	(2)On-Campus Vessel Operations
PRED.	07/01/2025	06/30/2029	55.00	(1)On-Campus Organized Research (3)
PRED.	07/01/2025	06/30/2029	27.50	(2)On-Campus Organized Research (3)
PROV.	07/01/2029	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2029

*BASE

(1)

For all awards beginning 06/30/2025 and earlier:

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment, capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 shall be excluded from modified total direct costs.

For all awards beginning 07/01/2025 and later:

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first \$50,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment, capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$50,000 shall be excluded from modified total direct costs.

(2) Direct salaries and wages including vacation, holiday, and sick pay but excluding other fringe benefits.

(3) Facilities and Administrative Cost Rates – DOD Contracts only.

(4) Intergovernmental Personnel Act Agreements.

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.

DEFINITION OF OFF-CAMPUS

The Off-Campus rate will apply for all activities: a) Performed in facilities not owned or leased by the institution; 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.

DEFINITION OF EQUIPMENT

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 following fringe benefits are treated as direct costs:

FICA, PERS, MEDICAL/DENTAL/LIFE INSURANCE, LIABILITY INSURANCE, UNEMPLOYMENT & LONG-TERM DISABILITY INSURANCE, STATE ACCIDENT INSURANCE FUND, EXECUTIVE DEPARTMENT PERSONNEL DIVISION AND EMPLOYEE RELATIONS BOARD ASSESSMENT.

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

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/2028, will be due no later than 12/31/2028. FY2025 Fringe Benefits proposal has been received in our office.

