

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1042103634A5
 ORGANIZATION:
 Tufts University
 169 Holland St., Tufts Admin. Bldg.
 Somerville, MA 02144-2401

Date: 06/20/2023
 FILING REF.: The preceding
 agreement was dated
 12/16/2022

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>
PRED.	07/01/2022	06/30/2025	65.00	On-Campus	Research 2
PRED.	07/01/2022	06/30/2024	57.00	On-Campus	Research 3
PRED.	07/01/2024	06/30/2025	58.00	On-Campus	Research 3
PRED.	07/01/2022	06/30/2025	37.00	On-Campus	OSP 2
PRED.	07/01/2022	06/30/2025	37.00	On-Campus	OSP 3
PRED.	07/01/2022	06/30/2025	64.00	On-Campus	Instruction 2
PRED.	07/01/2022	06/30/2025	60.00	On-Campus	Instruction 3
PRED.	07/01/2022	06/30/2025	26.00	Off-Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Dec 31, 2025

***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	7/1/2022	6/30/2023	26.10	All	FT Fac. & Emp.
FIXED	7/1/2022	6/30/2023	8.40	All	Mandated Fac. & Emp.
FIXED	7/1/2022	6/30/2023	19.10	All	Post Doc. Fellows
FIXED	7/1/2022	6/30/2023	18.70	All	Fac. Summer Supplement
FIXED	7/1/2023	6/30/2024	29.60	All	FT Fac. & Emp.
FIXED	7/1/2023	6/30/2024	8.30	All	Mandated Fac. & Emp.
FIXED	7/1/2023	6/30/2024	18.30	All	Post Doc. Fellows
FIXED	7/1/2023	6/30/2024	17.00	All	Fac. Summer Supplement
PROV.	7/1/2024	Until Amended	29.30	All	FT Fac. & Emp.
PROV.	7/1/2024	Until Amended	8.30	All	Mandated Fac. & Emp.
PROV.	7/1/2024	Until Amended	19.80	All	Post Doc. Fellows
PROV.	7/1/2024	Until Amended	16.80	All	Fac. Summer Supplement

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

Salaries and wages.

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. The rates in this Agreement have been negotiated to reflect the administrative cap provisions of the revisions to Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013 published by the office of Management and Budget. No rate affecting the institution's fiscal period beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.

2. Rates are applicable to the Health Sciences (Boston and Grafton) Campuses which include the following: Graduate School of Biomedical Sciences, School of Dental Medicine, School of Medicine, Cummings School of Veterinary Medicine and the Gerald J. and Dorothy R. Friedman School of Nutrition Science and Policy's Famine Center.

3. Rates are applicable to the Medford/Somerville Campus which includes the following: College of Liberal Arts and Jackson College, School of Engineering, Graduate School of Arts and Sciences, Graduate School of Engineering, Fletcher School of Law and Diplomacy, Tisch College of Citizenship and Public Service, and the School of the Museum of Fine Arts.

4. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate: Retirement Plan, Health Insurance, Group Life Insurance, Social Security, Benefits Administration, Workmen's Compensation, Unemployment Compensation, Tuition Remission*, Tuition Reimbursement, Massachusetts Medical Security Trust, Long-Term Disability, Sabbatical Leave, Change in year-end accrual balance for Compensated Absences and Post Retirement Health Care Benefits. Effective FY 2021 – Paid Family Medical leave.

Applicable to Mandated Time F.B. Rate: Social Security, Workmen's Compensation and Unemployment Compensation. Effective FY 2021 – Paid Family Medical leave.

Applicable to Post Doc. Fellows: Health Insurance, Social Security, Workmen's Compensation and Benefits Administration.

Effective FY 2021 – Paid Family Medical leave.

Applicable to Faculty Summer Supplement: Social Security, Pension and Workmen's Compensation.

* Effective 7/1/99 tuition support for dependents of Tufts University employees is no longer an

allowable fringe benefit expense and is not included in the approved rates.

5. The off-site rate will apply for all activities: a) Performed in facilities not owned by the organization and where these facility costs are not included in the indirect cost pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

** The next fringe benefit proposal based on actual costs for the fiscal year ended 06/30/2023 is due in our office by 12/31/2023.

** The F&A proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

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:

Tufts University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

(SIGNATURE)

Darryl W. Maves
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

06/20/2023
(DATE)

HHS REPRESENTATIVE: Michael Stanco

TELEPHONE: (212) 264-2069