

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1580566256A1
 ORGANIZATION:
 Emory University
 1599 Clifton Road NE
 4th Floor
 Atlanta, GA 30322

Date: 08/16/2024
 FILING REF.: The preceding
 agreement was dated
 08/28/2023

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>				
TYPE	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	09/01/2019	08/31/2021	56.00	On-Campus	Organized Research
PRED.	09/01/2021	08/31/2023	56.50	On-Campus	Organized Research
PRED.	09/01/2019	08/31/2023	28.20	Off-Campus	Organized Research (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Organized Research (B)
PRED.	09/01/2019	08/31/2021	55.00	On-Campus	Instruction
PRED.	09/01/2021	08/31/2023	56.00	On-Campus	Instruction
PRED.	09/01/2019	08/31/2020	37.50	Off-Campus	Instruction (A)
PRED.	09/01/2020	08/31/2023	38.00	Off-Campus	Instruction (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Instruction (B)
PRED.	09/01/2019	08/31/2020	39.00	On-Campus	Other Sponsored Activities
PRED.	09/01/2020	08/31/2023	40.50	On-Campus	Other Sponsored Activities
PRED.	09/01/2019	08/31/2023	27.80	Off-Campus	Other Sponsored Activities (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Other Sponsored Activities (B)
PRED.	09/01/2020	08/31/2023	18.50	Off-Campus	IPA (C)
PROV.	09/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2023.

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

- (A) Off-Campus, Adjacent: Location within 50 miles commuting distance of the University.
- (B) Off-Campus: Location beyond 50 miles commuting distance of the University.
- (C) Intergovernmental Personnel Act Agreements.

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	9/1/2024	8/31/2025	32.40	All	Faculty
FIXED	9/1/2024	8/31/2025	15.20	All	Physicians
FIXED	9/1/2024	8/31/2025	20.80	All	Residents
FIXED	9/1/2024	8/31/2025	7.70	All	Part Time
PROV.	9/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2025.

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

Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only the faculty and staff. Rate does not apply to student employees, research or teaching assistants.

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 include: FICA, Retirement, Disability Insurance, Life Insurance, Death Benefits, Tuition Remission, Workers' Compensation, Unemployment Insurance, Health Insurance, Employee Assistance Programs, Child Care Subsidy, Fitness Center, Fringe Benefit Administration and other miscellaneous.

This agreement includes an update to the Fringe Benefits Rates Section only. All other terms and conditions from the preceding agreement remain unchanged.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

*The next fringe benefit rate proposal based on the fiscal year ending August 31, 2024 is due in our office by February 28, 2025.

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:

Emory University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

08/16/2024

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE:

(301) 492-4855