

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200E6
 ORGANIZATION:
 RFSUNY&State Univ.Coll./Agri&Tech.at Cobleskill
 35 State Street, 3rd Floor
 Albany, NY 12207-2826

Date: 12/06/2022
 FILING REF.: The preceding
 agreement was dated
 12/28/2017

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: Facilities And Administrative 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	06/30/2026	62.00	On-Campus	All Programs
PRED.	07/01/2022	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 Jun 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**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2022	6/30/2023	40.00	All	Regular Employees
FIXED	7/1/2022	6/30/2023	14.00	All	Summer Employees
FIXED	7/1/2022	6/30/2023	13.00	All	Graduate Students
FIXED	7/1/2022	6/30/2023	6.00	All	Undergraduate Students
FIXED	7/1/2022	6/30/2023	23.00	All	Post Doctorals
PROV.	7/1/2023	6/30/2026	41.50	All	Regular Employees
PROV.	7/1/2023	6/30/2026	14.00	All	Summer Employees
PROV.	7/1/2023	6/30/2026	13.00	All	Graduate Students
PROV.	7/1/2023	6/30/2026	6.00	All	Undergraduate Student
PROV.	7/1/2023	6/30/2026	26.00	All	Post Doctorals

**** 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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation of SUNY and State University College of Agriculture and Technology at Cobleskill.
2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one Facilities and Administrative cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.
3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees:
 - A. Retiree Health Insurance G. Group Life Insurance
 - B. Retirement Expense H. Long Term Disability Insurance
 - C. Social Security I. Workers' Compensation
 - D. NYS Unemployment Insurance J. Dental Insurance
 - E. NYS Disability Insurance K. Vacation and Sick Leave*
 - F. Group Health Insurance

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs:

- A. Social Security E. Workers' Compensation
- B. Retirement F. Survivors' Benefits
- C. Health Insurance G. Dental Insurance
- D. Unemployment Benefits H. Employee Benefit Funds

4. 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

5. 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 for the costs of these paid absences are not made.

6. Your next proposal based on actual costs for the fiscal year ending 06/30/2025 is due in our office by 12/31/2025.

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 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:

RFSUNY&State Univ.Coll./Agri&Tech.at Cobleskill

(INSTITUTION)

DocuSigned by:

David Martin

C8EC256F18C2403...

(SIGNATURE)

David Martin

(NAME)

Associate Director of Finance

(TITLE)

2/6/2023

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

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: 2023.02.03 07:41:37 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

12/06/2022

(DATE)

HHS REPRESENTATIVE: Edwin Miranda

TELEPHONE: (212) 264-2069