

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F6

DATE:05/12/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/17/2022

RFSUNY and SUNY at Buffalo
35 State Street, 3rd Floor
Albany, NY 12207-2826

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

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE (%)</u> | <u>LOCATION</u> | <u>APPLICABLE TO</u> |
|-------------|-------------|------------|-----------------|-----------------|--------------------------|
| PRED. | 07/01/2021 | 06/30/2022 | 59.50 | On-Campus | Research |
| PRED. | 07/01/2022 | 06/30/2023 | 60.00 | On-Campus | Research |
| PRED. | 07/01/2023 | 06/30/2024 | 60.50 | On-Campus | Research |
| PRED. | 07/01/2024 | 06/30/2025 | 61.00 | On-Campus | Research |
| PRED. | 07/01/2021 | 06/30/2022 | 61.50 | On-Campus | Research DOD Contract |
| PRED. | 07/01/2022 | 06/30/2023 | 63.00 | On-Campus | Research DOD Contract |
| PRED. | 07/01/2023 | 06/30/2024 | 63.50 | On-Campus | Research DOD Contract |
| PRED. | 07/01/2024 | 06/30/2025 | 64.00 | On-Campus | Research DOD Contract |
| PRED. | 07/01/2021 | 06/30/2022 | 28.00 | Off-Campus | Research DOD Contract |
| PRED. | 07/01/2022 | 06/30/2025 | 29.00 | Off-Campus | Research DOD Contract |
| PRED. | 07/01/2021 | 06/30/2025 | 55.50 | On-Campus | Instruction |
| PRED. | 07/01/2021 | 06/30/2022 | 40.00 | On-Campus | Other Sponsored Programs |
| PRED. | 07/01/2022 | 06/30/2025 | 42.00 | On-Campus | Other Sponsored Programs |

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 5/12/2022

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE (%)</u> | <u>LOCATION</u> | <u>APPLICABLE TO</u> |
|-------------|-------------|------------------|-----------------|-----------------|---|
| PRED. | 07/01/2021 | 06/30/2025 | 26.00 | Off-Campus | All Prog. exc. DOD Con. |
| PRED. | 07/01/2021 | 06/30/2022 | 9.00 | All | IPA (A) |
| PRED. | 07/01/2022 | 06/30/2025 | 8.50 | All | IPA (A) |
| PROV. | 07/01/2025 | Until Amended | | | Use same rates and conditions as those cited for fiscal year ending June 30, 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.

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 5/12/2022

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 | 7/1/2021 | 6/30/2022 | 39.50 | All | Regular Employees |
| FIXED | 7/1/2021 | 6/30/2022 | 14.50 | All | Summer Employees |
| FIXED | 7/1/2021 | 6/30/2022 | 13.00 | All | Graduate Students |
| FIXED | 7/1/2021 | 6/30/2022 | 6.00 | All | Undergraduate Student |
| FIXED | 7/1/2021 | 6/30/2022 | 18.00 | All | Post Doctorals |
| 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 Student |
| 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.

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 5/12/2022

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 for SUNY and SUNY at Buffalo.

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. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

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 Dis. Ins. |
| C. Social Security | I. Workers' Compensation |
| D. NYS Unemployment Insurance | J. Dental Insurance |
| E. NYS Disability Insurance | K. Vacation & Sick Leave* |
| F. Group Health Insurance | L. Vision Benefits |

*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.

ORGANIZATION: RFSUNY and SUNY at Buffalo

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

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 \$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 cost of these paid absences are not made.

6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

7. Your IDC proposal based on actual costs for the fiscal year ended 06/30/2024 is due in our office by 12/31/2024.

8. Your next FB proposal based on actual costs for the fiscal year ending 06/30/2022 is due in our office by 12/31/2022.

9. This rate agreement updates fringe benefit rates only.

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 and SUNY at Buffalo

(INSTITUTION)

DocuSigned by:

David Martin

(SIGNATURE)

C8FC256F18C2403...

David Martin

(NAME)

Associate Director of Finance

(TITLE)

Associate Director of Finance

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

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: 2022.06.17 09:46:27 -0400'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

5/12/2022

(DATE) 5710

HHS REPRESENTATIVE: Ryan McCarthy

Telephone: (212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| Rate Type: | Final | Pred. | Pred. | Pred. | Pred. |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| FY Covered by Rate: | 7/1/20- 06/30/21 | 7/1/21- 06/30/22 | 7/1/22- 06/30/23 | 7/1/23- 06/30/24 | 7/1/24- 06/30/25 |
| Rate Component | | | | | |
| 1. Depreciation - Bldgs & Improvements | 5.0% | 5.5% | 5.5% | 5.5% | 5.5% |
| 2. Depreciation - Equipment | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| 3. Operation & Maintenance | 16.5% | 15.7% | 16.2% | 16.7% | 17.2% |
| 4. Interest | 6.7% | 6.0% | 6.0% | 6.0% | 6.0% |
| 5. Library | 1.3% | 1.3% | 1.3% | 1.3% | 1.3% |
| 6. General Administration | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 7. Departmental Administration | 26.0% | 26.0% | 26.0% | 26.0% | 26.0% |
| 8. Sponsored Funds Administration | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 9. Utility Cost Adjustment | 0.0% | 1.0% | 1.0% | 1.0% | 1.0% |
| Published On-Campus Rate - Research | 59.5% | 59.5% | 60.0% | 60.5% | 61.0% |

* Reflects provisions of 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.

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

3/23/2022

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| | | |
|----------------------------|-----------------|-----------------|
| Rate type: | Final | Pred. |
| | 7/1/20- | 7/1/21- |
| FY Covered by Rate: | 06/30/21 | 06/30/25 |

| Rate Component | | | |
|---|--------------|--------------|---|
| 1. Depreciation - Bldgs & Improvements | 0.0% | 0.0% | |
| 2. Depreciation - Equipment | 0.0% | 0.0% | |
| 3. Operation & Maintenance | 0.0% | 0.0% | |
| 4. Interest | 0.0% | 0.0% | |
| 5. Library | 0.0% | 0.0% | |
| 6. General Administration | 0.0% | 0.0% | * |
| 7. Departmental Administration | 26.0% | 26.0% | * |
| 8. Sponsored Funds Administration | 0.0% | 0.0% | * |
| 9. Utility Cost Adjustment | 0.0% | 0.0% | |
| Published Off-Campus Rate - Research | 26.0% | 26.0% | |

* Reflects provisions of 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.

DocuSigned by:
Chris Wade
Name 18AE92672369483...

Senior Director Cost Accounting and Procurement
Title _____

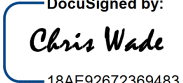
3/23/2022
Date _____

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| Rate type: | Final | Pred. | Pred. | Pred. | Pred. |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| FY Covered by Rate: | 7/1/20- 06/30/21 | 7/1/21- 06/30/22 | 7/1/22- 06/30/23 | 7/1/23- 06/30/24 | 7/1/24- 06/30/25 |
| Rate Component | | | | | |
| 1. Depreciation - Bldgs & Improvements | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| 2. Depreciation - Equipment | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| 3. Operation & Maintenance | 16.5% | 16.2% | 16.7% | 17.2% | 17.7% |
| 4. Interest | 6.7% | 6.0% | 6.0% | 6.0% | 6.0% |
| 5. Library | 1.3% | 1.3% | 1.3% | 1.3% | 1.3% |
| 6. General Administration | 5.6% | 6.8% | 6.8% | 6.8% | 6.8% |
| 7. Departmental Administration | 12.5% | 13.7% | 14.7% | 14.7% | 14.7% |
| 8. Sponsored Funds Administration | 9.9% | 7.5% | 7.5% | 7.5% | 7.5% |
| 9. Utility Cost Adjustment | 0.0% | 1.0% | 1.0% | 1.0% | 1.0% |
| Published On-Campus Rate - Research DOD | 61.5% | 61.5% | 63.0% | 63.5% | 64.0% |

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DocuSigned by:

Name _____
18AF92672369483

Senior Director Cost Accounting and Procurement
Title _____


3/23/2022
Date _____

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| <u>Rate type:</u> | Final | Pred. | Pred. | |
|---|---------------------|---------------------|---------------------|---|
| <u>FY Covered by Rate:</u> | 7/1/20- 06/30/21 | 7/1/21- 06/30/22 | 7/1/22- 06/30/25 | |
| Rate Component | | | | |
| 1. Depreciation - Bldgs & Improvements | 0.0% | 0.0% | 0.0% | |
| 2. Depreciation - Equipment | 0.0% | 0.0% | 0.0% | |
| 3. Operation & Maintenance | 0.0% | 0.0% | 0.0% | |
| 4. Interest | 0.0% | 0.0% | 0.0% | |
| 5. Library | 0.0% | 0.0% | 0.0% | |
| 6. General Administration | 5.6% | 6.8% | 6.8% | * |
| 7. Departmental Administration | 12.5% | 13.7% | 14.7% | * |
| 8. Sponsored Funds Administration | 9.9% | 7.5% | 7.5% | * |
| 9. Utility Cost Adjustment | 0.0% | 0.0% | 0.0% | |
| Published Off-Campus Rate - Research DOD | 28.0% | 28.0% | 29.0% | |

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Name 
18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 3/23/2022

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| Rate type: | Final | Pred. |
|----------------------------|-----------------|-----------------|
| | 7/1/20- | 7/1/21- |
| FY Covered by Rate: | 06/30/21 | 06/30/25 |

| Rate Component | | | |
|---|--------------|--------------|---|
| 1. Depreciation - Bldgs & Improvements | 4.2% | 6.8% | |
| 2. Depreciation - Equipment | 0.9% | 0.6% | |
| 3. Operation & Maintenance | 10.8% | 10.5% | |
| 4. Interest | 3.4% | 3.4% | |
| 5. Library | 10.2% | 8.2% | |
| 6. General Administration | 0.0% | 0.0% | * |
| 7. Departmental Administration | 26.0% | 26.0% | * |
| 8. Sponsored Funds Administration | 0.0% | 0.0% | * |
| 9. Student Services | 0.0% | 0.0% | |
| Published On-Campus Rate - Instruction | 55.5% | 55.5% | |

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Chris Wade
Name 18AE92672369483...

Senior Director Cost Accounting and Procurement
Title

3/23/2022
Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| | | |
|----------------------------|-----------------|-----------------|
| Rate type: | Final | Pred. |
| | 7/1/20- | 7/1/21- |
| FY Covered by Rate: | 06/30/21 | 06/30/25 |

| Rate Component | | | |
|--|--------------|--------------|---|
| 1. Depreciation - Bldgs & Improvements | 0.0% | 0.0% | |
| 2. Depreciation - Equipment | 0.0% | 0.0% | |
| 3. Operation & Maintenance | 0.0% | 0.0% | |
| 4. Interest | 0.0% | 0.0% | |
| 5. Library | 0.0% | 0.0% | |
| 6. General Administration | 0.0% | 0.0% | * |
| 7. Departmental Administration | 26.0% | 26.0% | * |
| 8. Sponsored Funds Administration | 0.0% | 0.0% | * |
| 9. Student Services | 0.0% | 0.0% | |
| Published Off-Campus Rate - Instruction | 26.0% | 26.0% | |

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3/23/2022

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| Rate type: | Final | Pred. | Pred. |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| FY Covered by Rate: | 7/1/20- 06/30/21 | 7/1/21- 06/30/22 | 7/1/22- 06/30/25 |

| Rate Component | | | |
|--|--------------|--------------|--------------|
| 1. Depreciation - Bldgs & Improvements | 1.6% | 1.6% | 2.0% |
| 2. Depreciation - Equipment | 1.5% | 1.5% | 2.0% |
| 3. Operation & Maintenance | 8.1% | 8.2% | 9.3% |
| 4. Interest | 1.6% | 1.6% | 1.6% |
| 5. Library | 1.2% | 1.1% | 1.1% |
| 6. General Administration | 0.0% | 0.0% | 0.0% |
| 7. Departmental Administration | 26.0% | 26.0% | 26.0% |
| 8. Sponsored Funds Administration | 0.0% | 0.0% | 0.0% |
| 9. Student Services | 0.0% | 0.0% | 0.0% |
| Published On-Campus Rate - OSP | 40.0% | 40.0% | 42.0% |

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Chris Wade
Name 18AE92672369483...

Senior Director Cost Accounting and Procurement

Title

3/23/2022

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| | | |
|----------------------------|-----------------|-----------------|
| Rate type: | Final | Pred. |
| | 7/1/20- | 7/1/21- |
| FY Covered by Rate: | 06/30/21 | 06/30/25 |

| Rate Component | | |
|--|--------------|--------------|
| 1. Depreciation - Bldgs & Improvements | 0.0% | 0.0% |
| 2. Depreciation - Equipment | 0.0% | 0.0% |
| 3. Operation & Maintenance | 0.0% | 0.0% |
| 4. Interest | 0.0% | 0.0% |
| 5. Library | 0.0% | 0.0% |
| 6. General Administration | 0.0% | 0.0% |
| 7. Departmental Administration | 26.0% | 26.0% |
| 8. Sponsored Funds Administration | 0.0% | 0.0% |
| 9. Student Services | 0.0% | 0.0% |
| Published Off-Campus Rate - OSP | 26.0% | 26.0% |

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Senior Director Cost Accounting and Procurement

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3/23/2022

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

| Rate type: | Final | Pred. | Pred. |
|----------------------------|-----------------|-----------------|-----------------|
| | 7/1/20- | 7/1/21- | 7/1/22- |
| FY Covered by Rate: | 06/30/21 | 06/30/22 | 06/30/25 |

| Rate Component | | | | |
|---------------------------------------|-------------|-------------|-------------|---|
| 1. Depreciation - Bldgs & Improvement | 0.0% | 0.0% | 0.0% | |
| 2. Depreciation - Equipment | 0.0% | 0.0% | 0.0% | |
| 3. Operation & Maintenance | 0.0% | 0.0% | 0.0% | |
| 4. Interest | 0.0% | 0.0% | 0.0% | |
| 5. Library | 0.0% | 0.0% | 0.0% | |
| 6. General Administration | 0.8% | 0.8% | 1.0% | * |
| 7. Departmental Administration | 0.0% | 0.0% | 0.0% | * |
| 8. Sponsored Funds Administration | 8.2% | 8.2% | 7.5% | * |
| 9. Student Services | 0.0% | 0.0% | 0.0% | |
| Published Rate - IPA | 9.0% | 9.0% | 8.5% | |

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DocuSigned by:
Chris Wade
Name 18AE92672369483...

Senior Director Cost Accounting and Procurement

Title _____

3/23/2022

Date _____