

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1042103552A1  
 ORGANIZATION:  
 Brandeis University  
 P.O. Box 549110/MS 110  
 Waltham, MA 02454-9110

Date: 06/02/2023  
 FILING REF.: The preceding  
 agreement was dated  
 11/17/2023

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.

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### SECTION I: INDIRECT COST RATES

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RATE TYPES:      FIXED    FINAL    PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
FINAL	07/01/2020	06/30/2022	62.50	On-Campus	Research
FINAL	07/01/2020	06/30/2022	26.00	Off-Campus	Research
PRED.	07/01/2022	06/30/2023	62.50	On-Campus	Research
PRED.	07/01/2023	06/30/2024	59.00	On-Campus	Research
PRED.	07/01/2024	06/30/2026	59.50	On-Campus	Research
PRED.	07/01/2026	06/30/2027	60.50	On-Campus	Research
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	Research
FINAL	07/01/2020	06/30/2022	57.10	On-Campus	Instruction
FINAL	07/01/2020	06/30/2022	26.00	Off-Campus	Instruction
PRED.	07/01/2022	06/30/2027	57.10	On-Campus	Instruction
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	Instruction
FINAL	07/01/2020	06/30/2022	36.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2020	06/30/2022	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2027	36.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027

\*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.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2023	6/30/2024	34.50	All	Staff
FIXED	7/1/2023	6/30/2024	36.40	All	Faculty
FIXED	7/1/2023	6/30/2024	37.20	All	Post-Doc
FIXED	7/1/2023	6/30/2024	7.70	All	PT Student/Temp Staff
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

## **SECTION II: SPECIAL REMARKS**

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### 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. Fringe Benefits: Annual fringe benefits consisting of FICA, Retirement Plan, health insurance, disability insurance, dental insurance, extended illness, worker's compensation, life insurance, employee tuition remission, unemployment insurance, severance pay, COBRA, and sabbatical leave shall apply to direct salaries and wages in lieu of individual direct charges.

2. The off-campus rate is for use in those situations in which personnel are located sufficiently distant from campus as to preclude normal use of campus facilities.

### PROPOSAL DUE

This rate agreement updates both indirect cost rates and fringe benefit rates.

The next indirect cost proposal based on FYE 06/30/2026 is due in our office no later than December 31, 2026. The next fringe rate proposal for fiscal year ending 06/30/2023 is due in our office by 12/31/2023.

### 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 5,000.

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### SECTION III: GENERAL

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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:

Brandeis University  
\_\_\_\_\_  
(INSTITUTION)  
  
\_\_\_\_\_  
(SIGNATURE)  
Samuel Solomon  
\_\_\_\_\_  
(NAME)  
CFO + Treasurer  
\_\_\_\_\_  
(TITLE)  
6/12/2023  
\_\_\_\_\_  
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)  
Darryl W. Mayes -S  
\_\_\_\_\_  
(SIGNATURE)  
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: 2023.06.07 08:08:11 -04'00'  
Darryl W. Mayes  
\_\_\_\_\_  
(NAME)  
Deputy Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)  
06/02/2023  
\_\_\_\_\_  
(DATE)


HHS REPRESENTATIVE: Douglas Molina  
TELEPHONE: (212) 264-2069

# Components of Published Facilities and Administrative Cost Rate

**Institution:** Brandeis University  
**FY Covered by Rate:** Fiscal Years Ending 6/30/2021-6/30/2022 Final Rates and 6/30/2023-6/30/2027 Predetermined Rates

<u>Rate Component</u>	<u>Final</u>		<u>Predetermined</u>		
	<u>FY 21-22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25-26</u>	<u>FY 27</u>
1. a. Depreciation - Bldgs & Improvement	<u>7.23%</u>	<u>7.23%</u>	<u>7.23%</u>	<u>7.23%</u>	<u>7.23%</u>
b. Depreciation - Equipment	<u>1.45%</u>	<u>1.45%</u>	<u>1.45%</u>	<u>1.45%</u>	<u>1.45%</u>
2. Interest	<u>7.40%</u>	<u>7.40%</u>	<u>3.90%</u>	<u>4.40%</u>	<u>5.40%</u>
3. Operation & Maintenance	<u>14.69%</u>	<u>14.69%</u>	<u>14.69%</u>	<u>14.69%</u>	<u>14.69%</u>
4. General Administration	<u>12.83%</u>	<u>12.83%</u>	<u>12.83%</u>	<u>12.83%</u>	<u>12.83%</u>
5. Departmental Administratio	<u>5.62%</u>	<u>5.62%</u>	<u>5.62%</u>	<u>5.62%</u>	<u>5.62%</u>
6. Sponsored Projects Administration	<u>7.56%</u>	<u>7.56%</u>	<u>7.56%</u>	<u>7.56%</u>	<u>7.56%</u>
7. Library	<u>3.63%</u>	<u>3.63%</u>	<u>3.63%</u>	<u>3.63%</u>	<u>3.63%</u>
8. Utility Allowance	<u>2.06%</u>	<u>2.06%</u>	<u>2.06%</u>	<u>2.06%</u>	<u>2.06%</u>
<b>Published On-Campus Rate - <u>Research</u></b>	<b><u>62.5%</u></b>	<b><u>62.5%</u></b>	<b><u>59.0%</u></b>	<b><u>59.5%</u></b>	<b><u>60.5%</u></b>

\* 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.


Name :   
 Title: CFO + Treasurer  
 Date: 6/12/2023

## Components of Published Facilities and Administrative Cost Rate

**Institution:** Brandeis University  
**FY Covered by Rate:** Fiscal Years Ending 6/30/2021-6/30/2022 Final Rates and 6/30/2023-6/30/2027 Predetermined Rates

<u>Rate Component</u>	Final	Predetermined
	<u>FY 21-22</u>	<u>FY 23-27</u>
1. a. Depreciation - Bldgs & Improvements	<u>4.96%</u>	<u>4.96%</u>
b. Depreciation - Equipment	<u>0.31%</u>	<u>0.31%</u>
2. Interest	<u>2.70%</u>	<u>2.70%</u>
3. Operation & Maintenance	<u>10.18%</u>	<u>10.18%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>12.99%</u>	<u>12.99%</u>
8. Other	<u>0.00%</u>	<u>0.00%</u>
<b>Published On-Campus Rate - <u>Instruction</u></b>	<b><u>57.1%</u></b>	<b><u>57.1%</u></b>

\* 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.


Name :   
 Title: CFD + Treasurer  
 Date: 6/14/2023

## Components of Published Facilities and Administrative Cost Rate

**Institution:** Brandeis University  
**FY Covered by Rate:** Fiscal Years Ending 6/30/2021-6/30/2022 Final Rates and 6/30/2023-6/30/2027 Predetermined Rates

<u>Rate Component</u>	Final	Predetermined
	<u>FY 21-22</u>	<u>FY 23-27</u>
1. a. Depreciation - Bldgs & Improvements	<u>2.36%</u>	<u>2.36%</u>
b. Depreciation - Equipment	<u>0.04%</u>	<u>0.04%</u>
2. Interest	<u>0.38%</u>	<u>0.38%</u>
3. Operation & Maintenance	<u>3.64%</u>	<u>3.64%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>3.54%</u>	<u>3.54%</u>
8. Other	<u>0.00%</u>	<u>0.00%</u>
<b>Published On-Campus Rate - <u>Other Sponsored Activities</u></b>	<b><u>36.0%</u></b>	<b><u>36.0%</u></b>

\* 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.

Name :   
 Title: CFP + Treasurer  
 Date: 6/17/2023




# Components of Published Facilities and Administrative Cost Rate

**Institution:** Brandeis University  
**FY Covered by Rate:** Fiscal Years Ending 6/30/2021-6/30/2022 Final Rates and 6/30/2023-6/30/2027 Predetermined Rates

<u>Rate Component</u>	Final	Predetermined
	<u>FY 21-22</u>	<u>FY 23-27</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administrati	<u>26.00%</u>	<u>26.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>0.00%</u>	<u>0.00%</u>
8. Other	<u>0.00%</u>	<u>0.00%</u>
<b>Published Off-Campus Rate - <u>All Programs</u></b>	<b><u>26.0%</u></b>	<b><u>26.0%</u></b>

\* 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.

Name :   
 Title: CFO & Treasurer  
 Date: 6/14/2023