COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1150532081A1
ORGANIZATION:
Syracuse University
Skytop Office Building, Suite 124
Syracuse, NY 13244-5300

Date: 06/04/2024
FILING REF.: The preceding agreement was dated 03/14/2023

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)

TYPE	EFFECTIVE PERIOD FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2023	06/30/2024	49.00	On-Campus	Research
PRED.	07/01/2024	06/30/2025	49.50	On-Campus	Research
PRED.	07/01/2023	06/30/2025	34.00	On-Campus	Sponsored Training
PRED.	07/01/2023	06/30/2025	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	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 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.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	31.40	All (A)	F/T&Reg.P/T Employ.
FIXED	7/1/2023	6/30/2024	16.70	All	Summer Acad.F/T&P/T
FIXED	7/1/2023	6/30/2024	8.10	All	Temp&Above Reg. Sal.
FIXED	7/1/2023	6/30/2024	12.00	All	Grad. Assistants
FIXED	7/1/2023	6/30/2024	12.80	All	Mod. P/T Faculty
FIXED	7/1/2024	6/30/2025	29.30	All (A)	F/T&Reg.P/T Employ.
FIXED	7/1/2024	6/30/2025	16.30	All	Summer Acad.F/T&P/T
FIXED	7/1/2024	6/30/2025	7.90	All	Temp&Above Reg. Sal.
FIXED	7/1/2024	6/30/2025	12.70	All	Grad. Assistants
FIXED	7/1/2024	6/30/2025	11.50	All	Mod. P/T Faculty
PROV.	7/1/2025	6/30/2028	29.50	All (A)	F/T&Reg.P/T Employ.
PROV.	7/1/2025	6/30/2028	15.80	All	Summer Acad.F/T&P/T
PROV.	7/1/2025	6/30/2028	7.90	All	Temp&Above Reg. Sal.
PROV.	7/1/2025	6/30/2028	10.80	All	Grad. Assistants
PROV.	7/1/2025	6/30/2028	12.80	All	Mod. P/T Faculty

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

(A) See Special Remarks - 2, 3

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.

1. 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.

2. Excludes summer earnings for those with academic year appointments.

3. The fringe benefit rate consists of TIAA/CREF, Group Health, Disability Benefits, Employee Tuition Remission, Unemployment Insurance, Social Security Taxes (FICA), Salary Continuation Pay, Remitted Health Fees - G.A., Group Life Insurance, Unused Sick Leave (Non-exempt Staff), Worker's Compensation, Severance Pay and Flexible Spending Accounts.

NEXT PROPOSAL DUE DATE
A Facilities & Administrative cost and fringe benefit proposal based on actual costs for the fiscal year ended June 30, 2024 is due in our office by December 31, 2024.

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 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:

Syracuse University
(INSTITUTION)

Jean B. Gallipeau
(SIGNATURE)

Jean B. Gallipeau
(NAME)

Comptroller
(TITLE)

06/10/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.06.06 07:55:16 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

06/04/2024
(DATE)

HHS REPRESENTATIVE: Edwin Miranda
TELEPHONE: (212) 264-2069