

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1430653611A1
 ORGANIZATION:
 Washington University in St. Louis
 Campus Box 1034
 700 Rosedale Avenue
 Saint Louis, MO 63112-4899

Date: 07/11/2023
 FILING REF.: The preceding
 agreement was dated
 04/28/2022

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>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2023	06/30/2025	55.50	On Campus	Organized Research
PRED.	07/01/2021	06/30/2025	36.00	On Campus	Instruction
PRED.	07/01/2021	06/30/2025	36.00	On Campus	Other Sponsored Activities
PRED.	07/01/2021	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 of off-site facilities, 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	7/1/2023	6/30/2024	31.80	All	Faculty and staff
FIXED	7/1/2023	6/30/2024	22.60	All	Post-doctoral employees
FIXED	7/1/2023	6/30/2024	21.80	All	Clinical fellow employees
FIXED	7/1/2023	6/30/2024	1.60	All	Post-doctoral non-employees
FIXED	7/1/2023	6/30/2024	0.80	All	Clinical fellow non-employees
FIXED	7/1/2023	6/30/2024	4.00	All	Supplemental earnings
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

** 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. Fringe benefits are not charged on individual compensation exceeding an annual cap. Over/under recoveries from actual costs are adjusted in current or future periods.

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

Per 2 CFR 200.414(g) – A rate extension has been granted applicable to indirect costs.

This rate agreement only updates the fringe benefits section.

Fringe Benefits:

Retirement Annuity

FICA

Disability Insurance

Worker's Compensation

Life Insurance

Unemployment Insurance

Health Insurance

Non-Dependent Employee Tuition Remission

Mass Transit Passes

Health Savings Accounts (Employer contribution \$400 per employee)

Employee Assistance Program

Family Learning Center (day care)

Back-up Care (short-term assistance with child and elder/adult care)

Flu Shot Program

Adoption Assistance

Cost of benefit plan audits and trust administration fees

Other minor benefits

Adoption assistance

Cost of benefit plan audits and trust administration fees

The next indirect cost proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

The next fringe benefit proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023.

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 \$5000.

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:

Washington University in St. Louis

(INSTITUTION)

DocuSigned by:



(SIGNATURE)

Amy B. Kweskin

(NAME)

Executive VC for Finance & CFO

(TITLE)

7/11/2023

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2023.07.12 11:08:03 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

07/11/2023

(DATE)

HHS REPRESENTATIVE: Olulola Oluborode

TELEPHONE: (214) 767-3261