

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1131624225A2

DATE:05/05/2023

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/19/2022

Yeshiva University
500 West 185th Street
New York, NY 10033

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. | 07/01/2022 | 06/30/2026 | 50.00 | On-Campus | All Programs |
| PRED. | 07/01/2022 | 06/30/2026 | 16.20 | Off-Campus | All Programs |
| PROV. | 07/01/2026 | Until Amended | | | |

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

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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 | 27.60 | Yeshiva Univ. (Manhattan Operations) | All Employees |
| PROV. | 7/1/2024 | Until amended | 27.60 | Yeshiva Univ. (Manhattan Operations) | All Employees |

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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

1. For all activities performed in facilities not owned by the Institution and to which rent is directly allocated to the project(s), the off-campus rate will apply.
2. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate:

Payroll Taxes
Workers Compensation
Pension
N.Y.S. Unemployment Ins.
Disability Benefits
Hospital Services
Prov. for Compensated Absence
Union Welfare
Tuition Support (Employee Only)
Child Care
Sabbatical

PROPOSAL DUE

The next F&A cost rate proposal based on actual costs for the fiscal year ending June 30, 2025 is due by December 31, 2025. The next fringe benefit proposal based on actual costs for the fiscal year ending June 30, 2023 is due by December 31, 2023.

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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 \$3,000.

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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:

Yeshiva University

(INSTITUTION)

Joseph Dandic

(SIGNATURE)

Joseph Dandic

(NAME)

Controller

(TITLE)

9/20/23

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes - S Digitally signed by Darryl W. Mayes
DN: cn=Darryl W. Mayes, o=U.S. Government, ou=HHS, ou=PS, ou=People, o=923421970030010011, #=2000131608, email=Darryl.W.Mayes.S
Date: 2023.09.13 07:53:40 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

5/05/2023

(DATE) 7612

HHS REPRESENTATIVE: Douglas Molina

Telephone: (212) 264-2069