

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1550683361A1
ORGANIZATION:
Marshall University
209 Old Main
400 Hal Greer Boulevard
Huntington, WV 25755-4000

Date: 03/19/2025
FILING REF.: The preceding
agreement was dated
03/01/2024

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	<u>EFFECTIVE PERIOD</u>		RATE(%)	LOCATION	APPLICABLE TO
	<u>FROM</u>	<u>TO</u>			
FINAL	07/01/2022	06/30/2024	48.00	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2025	48.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2028	47.50	On-Campus	Organized Research
FINAL	07/01/2022	06/30/2024	26.00	Off-Campus	Organized Research
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	Organized Research
FINAL	07/01/2022	06/30/2024	48.80	On-Campus	Instruction
PRED.	07/01/2024	06/30/2025	48.80	On-Campus	Instruction
PRED.	07/01/2025	06/30/2028	54.00	On-Campus	Instruction
FINAL	07/01/2022	06/30/2024	26.00	Off-Campus	Instruction
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	Instruction
FINAL	07/01/2022	06/30/2024	30.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2025	30.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	39.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2022	06/30/2024	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	Other Sponosred Activities
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028

*BASE

For all awards issued on or prior to 06/30/2025, the base is 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.

For all awards issued on or subsequent to 07/01/2025, the base is modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 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 \$50,000. 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	21.73	All	Full-Time (1)
FIXED	7/1/2023	6/30/2024	12.70	All	Part-Time (1)
FIXED	7/1/2023	6/30/2024	28.66	All	Full-Time (2)
FIXED	7/1/2023	6/30/2024	12.95	All	Part-Time (2)
FIXED	7/1/2024	6/30/2025	24.97	All	Full-Time (1)
FIXED	7/1/2024	6/30/2025	16.22	All	Part-Time (1)
FIXED	7/1/2024	6/30/2025	25.85	All	Full-Time (2)
FIXED	7/1/2024	6/30/2025	4.55	All	Part-Time (2)
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and Wages.

Fringe Benefit Applicability:

(1) Marshall University Employees

(2) Marshall University Research Corporation Employees

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:

Holiday, sick leave and other paid absences are included in the 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.

Fringe Benefits include: FICA, Medical Insurance, Dental and Vision Insurance, Life Insurance, Worker's Compensation, Unemployment Compensation, Retirement, Paid Annual Leave, and Tuition Waivers.

Off-Campus – all locations outside commuting distance from the University.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

Rates in this Agreement are applicable to grants and contracts of Marshall University and Marshall University Research Corporation (EIN #55-0683361).

The next F&A rate proposal for the fiscal year ending 06/30/2027 is due in our office by 12/31/2027.

Up to and including 06/30/2025, 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.

Effective 07/01/2025, 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 \$10,000.

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:

Marshall University

(INSTITUTION)



(SIGNATURE)

John M. Maher

(NAME)

Vice President for Research

(TITLE)

04/02/2025

(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: 2025.04.01 10:47:11 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Cost Allocation Services

(TITLE)

03/19/2025

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE:

(301) 492-4855