



April 13, 2023

Dr. John Maher
Vice President for Research
Marshall University
One John Marshall Drive
Huntington, WV 25755

Dear Dr. Maher,

A copy of the facilities and administrative (F&A) cost Rate Agreement is being E-mailed to you for your signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree that the difference between the fixed and actual fringe benefit costs for the fiscal year ended June 30, 2022 is:

- Over-recovery of \$957,481 applicable to Marshall University Full-Time
- Under-recovery of \$13,647 applicable to Marshall University Part-Time
- Under-recovery of \$18,806 applicable to MU Research Corporation Part-Time
- Under-recovery of \$176,565 applicable to MU Research Corporation Full-Time

These amounts are included in your fixed fringe benefit rates for the fiscal year ending June 30, 2024, which are listed in the attached Rate Agreement.

Please have the agreement signed by an authorized representative of your organization and send to me, retaining a copy for your files. We will reproduce and distribute the Rate Agreement to the appropriate awarding organizations of the Federal Government for their use.

Dr. Maher
April 13, 2023
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A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2023, will be due in our office by December 31, 2023. Please submit the proposal to CAS-Betheda@psc.hhs.gov.

Sincerely,
Darryl W.
Mayes -S

Digitally signed by Darryl W. Mayes -S
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ou=HHS, ou=PSC, ou=People,
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Date: 2023.04.19 17:40:06 -0400

Darryl W. Mayes
Deputy Director
Cost Allocation Services

CONCURRENCE:

Marshall University
(Institution)


(Signature)

John M. Maher
(Name)

Executive Director
(Title)

4/21/23
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

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

Date: 04/13/2023
 FILING REF.: The preceding
 agreement was dated
 05/12/2022

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. | 07/01/2019 | 06/30/2022 | 48.00 | On-Campus | Organized Research |
| PRED. | 07/01/2017 | 06/30/2022 | 26.00 | Off-Campus | Organized Research |
| PRED. | 07/01/2017 | 06/30/2022 | 48.80 | On-Campus | Instruction |
| PRED. | 07/01/2017 | 06/30/2022 | 26.00 | Off-Campus | Instruction |
| PRED. | 07/01/2017 | 06/30/2022 | 30.00 | On-Campus | Other Sponsored Activities |
| PRED. | 07/01/2017 | 06/30/2022 | 22.90 | Off-Campus | Other Sponsored Activities |
| PROV. | 07/01/2022 | Until Amended | | | Use same rates and conditions as those cited for fiscal year ending June 30, 2022. |

***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 | 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) |
| 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.

Fringe Benefit Applicability:

- (1) Marshall University Employees
- (2) Marshall University Research Corporation Employees

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

For awards issued on or before June 30, 2014, fringe benefits are specifically identified to each employee and are charged individually as direct costs. Effective July 1, 2014, fringe benefits are charged using the rates listed in the Fringe Benefits Section of this Agreement. The fringe benefits included 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.

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

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

This rate agreement updates the fringe benefits section only.

Next F&A rates proposal for fiscal year ending 06/30/2021 is due in our office by 12/31/2021. Next Fringe Benefits rates proposal for the fiscal year 06/30/2023 is due in our office by 12/31/2023.

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:

Marshall University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

04/13/2023

(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE:

(301) 492-4855

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
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cn=Darryl W. Mayes -S
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