

NONPROFIT RATE AGREEMENT

EIN: 042104690

DATE:06/18/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/27/2018

Marine Biological Laboratory
7 MBL Street
Woods Hole, MA 02543-1015

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.	07/01/2019	06/30/2021	66.00	On-Site	Research
PROV.	07/01/2021	06/30/2024	66.00	On-Site	Research

*BASE

Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), and that portion of each subaward in excess of \$25,000.

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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	7/1/2019	6/30/2020	37.90	All	Full-Time Employees
FIXED	7/1/2019	6/30/2020	9.00	All	Temporary Employees
FIXED	7/1/2020	6/30/2021	35.40	All	Full-Time Employees
FIXED	7/1/2020	6/30/2021	11.30	All	Temporary Employees
PROV.	7/1/2021	6/30/2024	34.40	All	Full-Time Employees
PROV.	7/1/2021	6/30/2024	9.50	All	Temporary Employees

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding sick leave pay.

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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

The costs of sick leave pay are included in the organization's fringe benefit rate and not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on sick leave.

Vacation, holiday 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 for the costs of these paid absences are not made.

1. The following fringe benefits are included in the fringe benefit rate: FICA, Health Insurance, Dental Insurance, Unemployment, Life Insurance, Long Term Disability, Worker's Compensation, Pension, Sick Leave Pay, Vacation Expense Accrual, and Post Retirement Health Care.

2. The on-site indirect cost rate is applicable to all activities performed 50% or more in facilities owned by the organization or activities that require permanent office space to be provided by the organization or which any rents related to the performance of the activity are not directly allocated to the project.

**Upon receipt of any Federal awards that may significantly impact the existing rates, you must contact Cost Allocation Services (CAS) immediately, as rate adjustments may be required. In addition, predetermined rates cannot be used for Federal cost reimbursement contracts. Therefore, if you receive a Federal cost reimbursement contract, you must also notify CAS immediately.

The one year rate extension of the indirect cost rate was granted in accordance with the OMB Memorandum M-20-17.

** A fringe benefit rate proposal based on actual expenses for fiscal year ending June 30, 2020 is due by December 31, 2020.

** An indirect cost rate proposal based on actual expenses for fiscal year ending June 30, 2020 is due by December 31, 2020.

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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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

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 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:

Marine Biological Laboratory

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/18/2020

(DATE) 4219

HHS REPRESENTATIVE: Rebecca Kaplan

Telephone: (212) 264-2069