

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1160743140A1
ORGANIZATION:
Rochester Institute of Technology
7 Lomb Memorial Drive
Rochester, NY 14623-5603

Date: 03/11/2025
FILING REF.: The preceding
agreement was dated
08/21/2024

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)

	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2024	06/30/2025	48.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2026	49.00	On-Campus	Organized Research
PRED.	07/01/2026	06/30/2027	49.50	On-Campus	Organized Research
PRED.	07/01/2027	06/30/2028	50.00	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2028	48.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2028	35.10	On-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	All Programs
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 beginning 6/30/2025 and earlier, the Base is as follows:

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).

For all awards beginning 7/1/2025 and later, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; 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).

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	29.50	RIT	Full Eligibility
FIXED	7/1/2024	6/30/2025	21.30	RIT	Partial Eligibility
FIXED	7/1/2024	6/30/2025	7.80	RIT	Statutory
FIXED	7/1/2024	6/30/2025	38.40	NTID	Full Eligibility
FIXED	7/1/2024	6/30/2025	30.60	NTID	Partial Eligibility
FIXED	7/1/2024	6/30/2025	8.20	NTID	Statutory
PROV.	7/1/2025	6/30/2028	30.00	RIT	Full Eligibility
PROV.	7/1/2025	6/30/2028	21.80	RIT	Partial Eligibility
PROV.	7/1/2025	6/30/2028	8.20	RIT	Statutory
PROV.	7/1/2025	6/30/2028	41.00	NTID	Full Eligibility
PROV.	7/1/2025	6/30/2028	31.50	NTID	Partial Eligibility
PROV.	7/1/2025	6/30/2028	9.10	NTID	Statutory

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

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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.

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.

1. The rates in this Agreement have been negotiated to reflect the administrative cap provisions of the revisions to OMB Circular A-21 published by the Office of Management and Budget on May 8, 1996. No rate affecting the institution's fiscal periods beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.
2. See below for indirect cost amounts and schedule of costs per credit hour to be used to charge the N.T.I.D. program for cross-registered students.
3. For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.
4. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates: Social Security, Retirement, Health Insurance, Dental Plan, Long Term Disability, Worker's Compensation, Life Insurance, Short Term Disability and Unemployment Compensation. The RIT Full and Partial Eligibility fringe benefit rate includes a tuition waiver for employees, and the NTID Full and Partial Eligibility fringe benefit rate includes a tuition waiver for employees. In addition, NTID Full Eligibility fringe benefit rate includes a tuition waiver for dependents and retirees.
5. 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.

National Technical Institute for the Deaf (N.T.I.D.)

Indirect Cost For: Indirect Cost Amount:

FYE 6/30/22 \$12,654,602 (a) (b)

(a) Indirect Cost excluded building and equipment use charges since grantee has elected to charge a reasonable rental value directly to N.T.I.D.

(b) Grantee excluded most "Plant Maintenance and Operation" costs from the indirect costs and charged N.T.I.D. on a direct basis.

Schedule of Cost Per Credit Hours:

FYE 6/30/23

College of Engineering(COE) \$ 1,112.37

College of Business(COB) \$ 1,067.39

College of Arts and Design (CAD) \$ 813.99

College of Computing & Information Sci.(GCCIS) \$ 755.88

College of Science(COS) \$ 553.11

College of Engineering (CET) \$981.73

College of Liberal Arts(COLA) \$ 482.53

College of Golisano Institute for Sustainability(GIS) \$2,593.63

College of Health Sciences & Technology(CHST) \$ 893.12

College of Interdisciplinary(INTSD) \$ 544.14

Total Colleges(Blended Rate) \$ 741.00

6. Federal awards that use the on-campus research indirect cost rate, and begin 7/1/2024 to 6/30/2025, shall use the rate of 48.0% for the life of the award.

7. The rates in this rate agreement were reviewed in compliance with the HHS 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.

8. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2027 will be due in our office by 12/31/2027, and your next FB proposal based on actual costs for the fiscal year ending 06/30/2024 will be due in our office by 12/31/2024 (proposal in-house).

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:

Rochester Institute of Technology

(INSTITUTION)

 [04/23/2025 21:28 EDT]

(SIGNATURE)

James Watters

(NAME)

Vice President

(TITLE)

04/23/2025

(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 10:59:26 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

03/11/2025

(DATE)

HHS REPRESENTATIVE: Ryan McCarthy

TELEPHONE:

(212) 264-2069