

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1111633516A1

DATE:06/17/2019

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/27/2016

Long Island University
University Center, 700 Northern Blvd
Brookville, NY 11548-1327

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.	09/01/2018	08/31/2019	65.00	On-Campus	All Programs
PRED.	09/01/2018	08/31/2019	29.20	Off-Campus	All Programs
PRED.	09/01/2019	08/31/2023	54.00	On-Campus	All Programs
PRED.	09/01/2019	08/31/2023	20.00	Off-Campus	All Programs
PRED.	09/01/2019	08/31/2023	22.00	Mod Off-Campus	All Programs
PROV.	09/01/2023	Until Amended	54.00	On-Campus	All Programs
PROV.	09/01/2023	Until Amended	20.00	Off-Campus	All Programs
PROV.	09/01/2023	Until Amended	22.00	Mod Off-Campus	All Programs

*BASE

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Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

Effective 9/1/19:

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.

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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>
PRED.	9/1/2018	8/31/2019	35.00	All	All Employees
PRED.	9/1/2019	8/31/2023	35.20	All	Full-Time Employees
PRED.	9/1/2019	8/31/2023	9.20	All	Part-Time Employees
PROV.	9/1/2023	Until amended	35.20	All	Full-Time Employees
PROV.	9/1/2023	Until amended	9.20	All	Part-Time 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.

1. For all activities performed in facilities not owned by the organization the off-site rate will apply. Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

2. For all activities within a 20-mile radius of the Brookville, NY or Brooklyn, NY campus and performed in facilities not owned by the institution and to which rent may be directly allocated to the project, the modified off-campus rate will apply. For all activities outside a 20-mile radius of the two campuses, the off-campus rate will apply. Actual costs will be apportioned between on-campus, off-campus and modified off-campus components. Each portion will bear the appropriate rate.

3. Fringe benefits applicable to direct salaries and wages are treated as direct costs. The following benefits are included in the fringe benefit rate: Pension, Group Insurance, Health Insurance, Major Medical, Tuition Remission* and Assistance, FICA, Unemployment Compensation, Workmen's Compensation, Disability Insurance, Sabbatical Leave Costs, Union Funds, Early Retirement, (Non-Pension) Post Retirement Benefits and Widows Pension.

*Effective 9/1/99 tuition support for dependents of Long Island University employees is no longer an allowable fringe benefit expense and is not included in the approved rates.

** The next indirect cost and fringe benefit proposals based on actual costs for the fiscal year ending 8/31/22 are due in our office by 02/28/23.

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.

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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:

Long Island University

(INSTITUTION)

(SIGNATURE)

Christopher R. Fevola

(NAME)

Vice President for Finance & Treasurer

(TITLE)

6/25/19

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes - S

Digitally signed by Darryl W. Mayes-S
DN: c=US, o=HHS, ou=Department of Health and Human Services, ou=People, cn=Darryl W. Mayes-S
Date: 2019.06.24 09:15:16 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/17/2019

(DATE) 4089

HHS REPRESENTATIVE: Rebecca Kaplan

Telephone: (212) 264-2069