

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 060646973
ORGANIZATION:
Yale University
PO Box 208327
New Haven, CT 06520-8327

Date: 02/14/2025
FILING REF.: The preceding
agreement was dated
08/15/2024

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	06/30/2026	67.50	On-Campus	Organized Research
PRED.	07/01/2026	06/30/2027	68.00	On-Campus	Organized Research
PRED.	07/01/2027	06/30/2028	68.50	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2026	69.90	On-Campus 2	Research DOD Contract
PRED.	07/01/2026	06/30/2027	70.00	On-Campus 2	Research DOD Contract
PRED.	07/01/2027	06/30/2028	70.50	On-Campus 2	Research DOD Contract
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus 3	Organized Research
PRED.	07/01/2024	06/30/2028	47.00	CMHC 4	Organized Research
PRED.	07/01/2024	06/30/2028	43.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus 3	Other Sponsored Activities
PRED.	07/01/2024	06/30/2025	30.90	VA@West Haven 5	Organized Research
PRED.	07/01/2025	06/30/2028	30.00	VA@West Haven 5	Organized Research
PRED.	07/01/2024	06/30/2028	69.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus 3	Instruction
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	30.60	All	Exempt (8)
FIXED	7/1/2024	6/30/2025	52.30	All	Non-Exempt (9)
FIXED	7/1/2024	6/30/2025	7.10	All	Part-Time (10)
FIXED	7/1/2025	6/30/2026	28.30	All	Exempt (8)
FIXED	7/1/2025	6/30/2026	58.10	All	Non-Exempt (9)
FIXED	7/1/2025	6/30/2026	7.70	All	Part-Time (10)
PROV.	7/1/2026	6/30/2029	28.30	All	Exempt (8)
PROV.	7/1/2026	6/30/2029	58.10	All	Non-Exempt (9)
PROV.	7/1/2026	6/30/2029	7.70	All	Part-Time (10)

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

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 (excluding terminal vacation pay, vested sick pay, and short-term disability) 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 revision to OMB Circular A-21 published by the Office of Management and Budget on May 8, 1996. No rate, except see #2 below, affecting the institution's fiscal components is in excess of that 26 percent cap.
2. This rate is not subject to the 26 percent cap in #1 above.
3. The Off-Campus rate applies to effort performed on premises not owned by the University at locations sufficiently far from the campus to prohibit the normal use of University facilities and services.
4. This rate is applicable to grants and contracts awarded to Yale for Yale employees directly involved in the performance of work at the Connecticut Mental Health Center.
5. This rate is applicable to grants and contracts awarded to Yale for Yale employees directly involved in the performance of work at the Veterans Hospital in West Haven.
6. 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:

For all awards beginning 6/30/2025 and earlier, \$5,000

For all awards beginning 7/1/2025 and later, \$10,000

7. Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs. The fringe benefit Exempt and Non-Exempt rates consist of Social Security, University Health Plans, Post Retirement Medical Benefits, Health Maintenance Organizations, Worker's Compensation, Salary Continuation, Employee Tuition Program, Dental Plans, Long-Term Disability, Unemployment Compensation, New Haven Housing Incentive Program, Employee Counseling Program, Group Life Insurance, Employee Education Program, Staff Retirement Plan, Early Retirement Plan, Vested Sick Pay, Death Benefits, Terminal Vacation Payments, and Adoption Benefits. In addition the Exempt rate includes: Retirement Annuity Pension Plan, Sabbatical Leave, Short-Term Disability, and Backup Day Care. The Non-Exempt rate includes Supplemental Retirement Annuity Plan. A category for part-time personnel consists only of Social Security, Worker's compensation, Employee Education Program, Unemployment Compensation, and Terminal Vacation Pay. These rates shall apply to direct salaries and

wages in lieu of individual direct charges.

8. The Exempt rate category (Formerly TIAA/CREF F/T) consists of Managerial & Professional Employees, Post-Doctoral Associates and Faculty.

9. The Non-Exempt rate category (Formerly Non-TIAA/CREF F/T) consists of the Service & Maintenance and Clerical & Technical employees.

10. Part Time rate category consists of temporary and PT permanent employees (< 20hrs per week) ineligible for benefits.

Your next IDC proposed based on actual costs for the fiscal year ending 06/30/2027 is due in our office by 12/31/2027, and a Fringe Benefit proposal based on actual costs for the fiscal year ending 06/30/2025 is due in our office by 12/31/2025.

This rate agreement updates fringe benefit rates only.

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.

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.

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.

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.

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.

Yale University
(INSTITUTION)

(SIGNATURE)

(NAME) _____

(TITLE)

(DATE) _____

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

(SIGNATURE) _____

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

02/14/2025
(DATE)

HHS REPRESENTATIVE: Ryan McCarthy
TELEPHONE: (212) 264-2069