

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1042103545A1

DATE:05/13/2019

ORGANIZATION:

FILING REF.: The preceding agreement was dated 03/08/2018

Boston College

140 Commonwealth Avenue, More Hall

Chestnut Hill, MA 02167-3819

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.	06/01/2017	05/31/2022	56.50	On-Campus	Research
PRED.	06/01/2017	05/31/2022	26.00	Off-Campus	Research
PRED.	06/01/2017	05/31/2022	35.00	On-Campus	Other Sponsored Activities
PRED.	06/01/2017	05/31/2022	26.00	Off-Campus	Other Sponsored Activities
PROV.	06/01/2022	Until Amended			Use same rates and conditions as those cited for fiscal year ending May 31, 2022.

*BASE

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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>
FIXED	6/1/2018	5/31/2019	27.40	All	Professional Employees
FIXED	6/1/2018	5/31/2019	44.40	All	Non- Professional Employees
FIXED	6/1/2019	5/31/2020	27.10	All	Professional Employees
FIXED	6/1/2019	5/31/2020	45.00	All	Non- Professional Employees
PROV.	6/1/2020	5/31/2022	28.10	All	Professional Employees
PROV.	6/1/2020	5/31/2022	45.40	All	Non- Professional 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) 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 period beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.

(2) The off-campus rates are for use in those situations where work is performed in facilities not owned by Boston College. The indirect cost elements included in this rate are General Administration, Sponsored Projects Administration, Department Administration, and Student Services Administration.

(3) The fringe benefit rate consists of pension, FICA, insurance (health, disability, life and dental), unemployment, workmen's compensation, employee-tuition remission, and benefits administration.

*Effective 6/1/99 tuition support for dependents of Boston College employees is no longer an allowable fringe benefit expense and is not included in the approved rates.

(4) Part-time employee fringe benefits are calculated at 7.65% of applicable salary and wages to cover the University's FICA contribution.

(5) Your next proposal based on actual costs for the fiscal year ending 5/31/21 is due in our office by 11/30/21.

(6) This rate agreement updates fringe benefit rates only.

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:

Boston College

(INSTITUTION)



(SIGNATURE)

John D. Burke

(NAME)

Financial Vice President and Treasurer

(TITLE)

May 23, 2019

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
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Date: 2019.05.21 13:49:57 -0400

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(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

5/13/2019

(DATE) 1643

HHS REPRESENTATIVE:

Council Moore

Telephone:

(212) 264-2069