

NONPROFIT RATE AGREEMENT

EIN: 042104690

DATE: 11/29/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 03/22/2020

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> |
|-------------|-------------|------------|-----------------|-----------------|----------------------|
| FINAL       | 07/01/2021  | 06/30/2022 | 71.50           | On-Site         | Research             |
| PROV.       | 07/01/2022  | 06/30/2025 | 71.50           | 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       | 7/1/2022    | 6/30/2023 | 39.80           | All             | Full-Time Employees  |
| FIXED       | 7/1/2022    | 6/30/2023 | 9.30            | All             | Temporary Employees  |
| FIXED       | 7/1/2023    | 6/30/2024 | 39.80           | All             | Full-Time Employees  |
| FIXED       | 7/1/2023    | 6/30/2024 | 9.60            | All             | Temporary Employees  |
| PROV.       | 7/1/2024    | 6/30/2027 | 39.60           | All             | Full-time Employees  |
| PROV.       | 7/1/2024    | 6/30/2027 | 9.50            | All             | Temporary Employees  |

\*\* DESCRIPTION OF FRINGE BENEFITS: Salaries and wages excluding sick leave pay.

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**SECTION II. SPECIAL PROVISIONS**

**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

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.

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

This rate agreement does not include indirect cost rates or utility.

An indirect cost rate proposal based on actual expenses for fiscal year ending June 30, 2023, is due no later than December 31, 2023.

A fringe benefit rate proposal based on actual expenses for fiscal year ending June 30, 2023, is due no later than December 31, 2023.

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.

**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 are accepted: such costs are legal obligations of the organization and are allowable under the government 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 covered by this Agreement require prior approval of the authorized representative of the organization. Such changes are not limited to changes in the accounting system but also include changes in the method of cost allocation approved by the organization.

**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 are based on the Department of Health and Human Services (HHS) Federal Acquisition Regulation (FAR) 201 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in FAR 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 programs.

BY THE INSTITUTION:

Marine Biological Laboratory

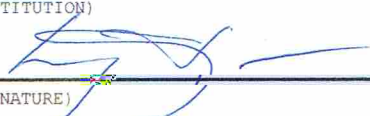
(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

  
MARY S. HAMILTON

DIRECTOR OF FINANCE

13 MARCH 2024

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes - Digitally signed by Darryl W. Mayes -S  
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Date: 2024.03.08 07:31:44 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

11/29/2023

(DATE) 4219

HHS REPRESENTATIVE: Paul Rodriguez

Paul Rodriguez (212) 264-2945