



August 21, 2020

Mr. Christopher Augustini
Executive Vice President for Business
and Administration
Emory University
1599 Clifton Road, 3rd Floor
Atlanta, GA 30322

Dear Mr. Augustini:

A copy of the facilities and administrative (F&A) cost Rate Agreement is being sent to you for your signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree that the differences between the fixed and actual fringe benefit costs for the fiscal year ended August 31, 2019 are:

- Under-recovery of \$14,247,421 applicable to Faculty
- Over-recovery of \$1,991,677 applicable to Residents
- Under-recovery of \$396 applicable to Part Time

These amounts are included in your fixed fringe benefit rates for the fiscal year ending August 31, 2021 which are listed in the attached Rate Agreement.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email to CAS-Bethesda@psc.hhs.gov, while retaining the copy for your files. Only when the signed agreement is returned, we will then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

Mr. Augustini
August 21, 2020
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A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending August 31, 2020, will be due in our office by February 28, 2021.

An F&A cost proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. The next F&A rate proposal based on actual costs for the fiscal year ending August 31, 2022 is due in this office by February 28, 2022.


Sincerely,

Darryl W.
Mayes -S
Darryl W. Mayes
Director, Mid-Atlantic Field Office
Division of Cost Allocation

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government,
ou=HHS, ou=PSC, ou=People,
0.9.2342.19200300.100.1.1=20001316
69, cn=Darryl W. Mayes -S
Date: 2020.08.25 14:51:45 -04'00'

CONCURRENCE:

Emory University
(Institution)


(Signature)

Belva D. White
(Name)

Vice President for Finance & Treasury
(Title)

8/27/2020
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1580566256A1

DATE:08/21/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/06/2019

Emory University
1599 Clifton Road NE
4th Floor
Atlanta, GA 30322

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.	09/01/2019	08/31/2021	56.00	On-Campus	Organized Research
PRED.	09/01/2021	08/31/2023	56.50	On-Campus	Organized Research
PRED.	09/01/2019	08/31/2023	28.20	Off-Campus	Organized Research (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Organized Research (B)
PRED.	09/01/2019	08/31/2021	55.00	On-Campus	Instruction
PRED.	09/01/2021	08/31/2023	56.00	On-Campus	Instruction
PRED.	09/01/2019	08/31/2020	37.50	Off-Campus	Instruction (A)
PRED.	09/01/2020	08/31/2023	38.00	Off-Campus	Instruction (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Instruction (B)
PRED.	09/01/2019	08/31/2020	39.00	On-Campus	Other Sponsored Activities
PRED.	09/01/2020	08/31/2023	40.50	On-Campus	Other Sponsored Activities
PRED.	09/01/2019	08/31/2023	27.80	Off-Campus	Other Sponsored Activities (A)
PRED.	09/01/2019	08/31/2023	26.00	Off-Campus	Other Sponsored Activities (B)

ORGANIZATION: Emory University

AGREEMENT DATE: 8/21/2020

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	09/01/2020	08/31/2023	18.50	Off-Campus	IPA (C)
PROV.	09/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2023.

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(A) Off-Campus, Adjacent: Location within 50 miles commuting distance of the University.

(B) Off-Campus: Location beyond 50 miles commuting distance of the University.

(C) Intergovernmental Personnel Act Agreements.

ORGANIZATION: Emory University

AGREEMENT DATE: 8/21/2020

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	9/1/2020	8/31/2021	29.70	All	Faculty
FIXED	9/1/2020	8/31/2021	14.90	All	Physicians
FIXED	9/1/2020	8/31/2021	13.60	All	Residents
FIXED	9/1/2020	8/31/2021	7.70	All	Part Time
PROV.	9/1/2021	Until amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2021.

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

Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only the faculty and staff. Rate does not apply to student employees, research or teaching assistants.

ORGANIZATION: Emory University

AGREEMENT DATE: 8/21/2020

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.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe Benefits include: FICA, Retirement, Disability Insurance, Life Insurance, Death Benefits, Tuition Remission, Workers' Compensation, Unemployment Insurance, Health Insurance, Employee Assistance Programs, Child Care Subsidy, Fitness Center, Fringe Benefit Administration and other miscellaneous.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

*The next indirect cost rate proposal based on the fiscal year ending August 31, 2022 is due in our office by February 28, 2023.

*The next fringe benefit rate proposal based on the fiscal year ending August 31, 2020 is due in our office by February 28, 2021.

ORGANIZATION: Emory University

AGREEMENT DATE: 8/21/2020

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:

Emory University

(INSTITUTION)

Belva D. White

(SIGNATURE)

Belva D. White

(NAME)

Vice President for Finance & Treasury

(TITLE)

8/27/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PS, ou=People, email=Darryl.W.Mayes-5@hhs.gov, cn=Darryl W. Mayes -S
Date: 2020.08.26 07:22:25 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

8/21/2020

(DATE) 2884

HHS REPRESENTATIVE: *Steven Zuraf*

Telephone: *(301) 492-4855*