COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1131624225A2 ORGANIZATION: Yeshiva University 500 West 185th Street New York, NY 10033 Date: 03/28/2024 FILING REF.: The preceding agreement was dated 04/19/2022

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									
PES: FIXED) FINAL	PROV. (PROVIS	SIONAL)	PRED. (PREDETERMINED)					
EFFECTIVE PERIOD									
FROM	<u>T 0</u>	<u>RATE(%)</u>	LOCATION	APPLICABLE TO					
07/01/2022	06/30/20	26 50.00	On-Campus	All Programs					
07/01/2022	06/30/20	26 16.20	Off-Campus	All Programs					
07/01/2026	Until Amer	nded							
	<pre>/PES: FIXED EFFECTIVE PE EROM 07/01/2022 07/01/2022</pre>	<pre>/PES: FIXED FINAL EFFECTIVE PERIOD FROM</pre>	YPES: FIXED FINAL PROV. (PROVIS) EFFECTIVE PERIOD EROM IO RATE(%) 07/01/2022 06/30/2026 50.00 07/01/2022 06/30/2026 16.20	YPES: FIXED FINAL PROV. (PROVISIONAL) EFFECTIVE PERIOD RATE(%) LOCATION 07/01/2022 06/30/2026 50.00 On-Campus 07/01/2022 06/30/2026 16.20 Off-Campus					

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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).

SECTION I: FRINGE BENEFIT RATES**								
TYPE	FROM	<u>10</u>	•••	LOCATION	APPLICABLE TO			
FIXED	7/1/2024	6/30/2025	27.40	Yeshiva Univ. (Manhattan Operations)	All Employees			
PROV.	7/1/2025	Until Amended	27.40	Yeshiva Univ. (Manhattan Operations)	All Employees			

** 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 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.

SECTION III: GENERAL

A. <u>LIMITATIONS:</u>

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.

B. <u>ACCOUNTING CHANGES:</u>

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.

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. <u>USE BY OTHER FEDERAL AGENCIES:</u>

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

BY THE INSTITUTION:	ON BEHALF OF THE GOVERNMENT:
Yeshiva University (INSTITUTION)	DEPARTMENT OF HEALTH AND HUMAN SERVICES (AGENCY)
(SIGNATURE)	(SIGNATURE)
(NAME)	<u>Darryl W. Mayes</u> (NAME)
(TITLE)	Deputy Director, Cost Allocation Services (TITLE)
(DATE)	<u>03/28/2024</u> (DATE)
	HHS REPRESENTATIVE:Douglas MolinaTELEPHONE:(212) 264- 2069