COLLEGE AND UNIVERSITY RATE AGREEMENT

EIN: 13–3297197 Date: 12/13/2022

ORGANIZATION: FILING REF.: The preceding

New School University agreement was dated

80 Fifth Avenue, 4th Floor 10/16/2019 New York, NY 10011

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: Facilities And Administrative Cost Rates

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

TYPE	<u>FROM</u>	<u>TO</u>	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2022	06/30/2024	51.00	On-Campus	All Programs
PRED.	07/01/2024	06/30/2026	52.00	On-Campus	All Programs
PRED.	07/01/2022	06/30/2026	19.00	Off-Campus	All Programs
PROV.	07/01/2026	Until Amended	52.00	On-Campus	All Programs
PROV.	07/01/2026	Until Amended	19.00	Off-Campus	All Programs

*BASE

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.

Page 1 of 4 U74944

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	LOCATION	APPLICABLE TO
PRED.	7/1/2022	6/30/2026	35.00	All	Faculty/Non-Faculty/Plus
PRED.	7/1/2022	6/30/2026	56.40	All	Security Union
PRED.	7/1/2022	6/30/2026	7.50	All	Other
PRED.	7/1/2022	6/30/2026	74.30	All	Clerical Union
PRED.	7/1/2022	6/30/2026	44.10	All	Maintenance Union
PROV.	7/1/2026	6/30/2029	35.00	All	Faculty/Non-Faculty/Plus
PROV.	7/1/2026	6/30/2029	56.40	All	Security Union
PROV.	7/1/2026	6/30/2029	7.50	All	Other
PROV.	7/1/2026	6/30/2029	74.30	All	Clerical Union
PROV.	7/1/2026	6/30/2029	44.10	All	Maintenance Union

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: New School University AGREEMENT DATE: 12/13/2022

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: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

- 1. The fringe benefit rate consists of: FICA, Retirement, Life and Disability Insurance, Unemployment Insurance, Worker's Compensation, Medical, and MCTMT.
- 2. The following Fringe Benefit Rates are applicable to the following workers/employees of New School University:

The fringe benefit rate for Clerical Union applies to employees that are members of the Clerical Union. The fringe benefit rate for Security applies to employees that are members of the Security Union. The fringe benefit rate for Maintenance applies to employees that are members of the Maintenance Union.

The fringe benefit rate for Other applies to Academic Student Workers, Temp Employees and Supplemental Pay.

The fringe benefit rate for Faculty/Non-Union/Plus applies to all other employees.

3. 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 \$1,000.

Your next IDC and FB proposal based on actual costs for the FYE 06/30/2025 is due in our office by 12/31/2025.

ORGANIZATION: New School University AGREEMENT DATE: 12/13/2022

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:	ON BEHALF OF THE GOVERNMENT:				
New School University	DEPARTMENT OF HEALTH AND HUMAN SERVICES				
(INSTITUTION)	(AGENCY) Darryl W. Mayes -5 DN: c-U.S. o-U.S. Government, ou-HHS, ou-PSC, ou-People, 0.9.2242.19200300.100.1.1=2000131669, cn-Darryl W. Mayes -5 Date: 2023.01.27 09:31:34 -05001				
(SIGNATURE)	(SIGNATURE)				
	Darryl W. Mayes				
(NAME)	(NAME)				
	Deputy Director, Cost Allocation Services				
(TITLE)	(TITLE)				
	12/13/2022				
(DATE)	(DATE)				
	HHS REPRESENTATIVE: Ryan McCarthy				
	TELEPHONE: (212) 264–2069				