

NONPROFIT RATE AGREEMENT

EIN: 1416011702A1
ORGANIZATION:
Mayo Clinic Rochester
200 First Street SW
Rochester, MN 55905

Date: 12/13/2023
FILING REF.: The preceding
agreement was dated
01/20/2023

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)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
FINAL	01/01/2021	12/31/2021	61.40	On Site	Research (1)
FINAL	01/01/2021	12/31/2021	50.00	On Site	SPPDG (2)
PROV.	01/01/2022	12/31/2024	61.40	On Site	Research (1)
PROV.	01/01/2022	12/31/2024	50.00	On Site	SPPDG (2)

*BASE

(1) Research :

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.

(2) Special Purpose Processor Development Group (SPPDG):

Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), that portion of each subaward in excess \$25,000.

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	1/1/2023	12/31/2023	19.00	All	Consultant Staff
FIXED	1/1/2023	12/31/2023	32.80	All	Allied Health Staff
FIXED	1/1/2023	12/31/2023	31.30	All	Temp. Professional Staff
FIXED	1/1/2024	12/31/2024	49.20	All	Consultant Staff
FIXED	1/1/2024	12/31/2024	62.40	All	Allied Health Staff
FIXED	1/1/2024	12/31/2024	31.00	All	Temp Professional Staff
PROV.	1/1/2025	12/31/2027		All	Use same rates and conditions as those cited for fiscal year ending Dec 31, 2024

**** 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:

The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

Fringe Benefits –

Vacation

Holiday

Sick leave pay

Other paid absences

FICA

Pension/Retirement

Health Insurance

Dental Insurance

Life Insurance

Worker's Compensation

Long Term Disability

Employee Tuition Reimbursement

This rate agreement updates fringe benefit rates only.

The next F&A proposal based on actual costs for FYE 12/31/2023 is due in our office by 06/30/2024.

The next Fringe Benefit Rate proposal based on actual costs for the FYE 12/31/2022, is in our office under review.

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 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. 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 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. 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 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 base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

Mayo Clinic Rochester

(INSTITUTION)

Sarah L. Ward

(SIGNATURE)

Sarah L. Ward

(NAME)

Vice Chair, Research Finance

(TITLE)

2-1-2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S

Date: 2024.01.23 08:37:55 -06'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

12/13/2023

(DATE)

HHS REPRESENTATIVE: Birol Hasan

TELEPHONE: (214) 767-3261