

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1646000819A1

DATE: 04/20/2010

ORGANIZATION:

FILING REF.: The preceding agreement was dated 11/28/2005

Mississippi State University  
P.O. Box 6343  
Mississippi State, MS 39762-6343

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.	07/01/2009	06/30/2010	43.00	On-Campus	Org. Research
PRED.	07/01/2010	06/30/2011	44.00	On-Campus	Org. Research
PRED.	07/01/2011	06/30/2013	44.50	On-Campus	Org. Research
PRED.	07/01/2009	06/30/2013	26.00	Off-Campus	Org. Research
PRED.	07/01/2009	06/30/2010	52.80	On-Campus	Instruction
PRED.	07/01/2010	06/30/2013	50.90	On-Campus	Instruction
PRED.	07/01/2009	06/30/2013	26.00	Off-Campus	Instruction
PRED.	07/01/2009	06/30/2010	27.50	On-Campus	Other Spon Act
PRED.	07/01/2010	06/30/2013	31.10	On-Campus	Other Spon Act
PRED.	07/01/2009	06/30/2013	24.00	Off-Campus	Other Spon Act

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2013	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2013.

\*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.

ORGANIZATION: Mississippi State University

AGREEMENT DATE: 04/20/2010

---

**SECTION II: SPECIAL REMARKS**

---

TREATMENT OF FRINGE BENEFITS:

Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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, Life Insurance, Workers' Compensation, Unemployment Insurance and Health Insurance.

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.

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

Mississippi State University

FY Covered by Rates:

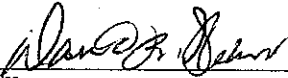
July 01, 2009 - June 30, 2013

Type of Rate:

RATE COMPONENTS:

	Organized Research				Instruction			Other Spons Act		
	ON FY '10	ON FY '11	ON FY '12 - '13	OFF FY '10 - '13	ON FY '10	ON FY '11 - '13	OFF FY '10 - '13	ON FY '10	ON FY '11 - '13	OFF FY '10 - '13
Building - Depr/Use Allow	1.5	1.3	1.3		4.0	2.2		0.5	0.6	
Equipment - Depr/Use Allow	2.0	3.0	3.5		1.5	1.6		0.3	0.7	
Interest	0.0	0.0	0.0		0.0	0.5		0.0	0.2	
Operations & Maintenance	12.5	13.0	13.0		12.5	11.9		2.5	4.8	
Library	1.0	0.7	0.7		8.8	8.7		0.2	0.8	
Administrative Component	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>
Total	<b>43.0</b>	<b>44.0</b>	<b>44.5</b>	<b>26.0</b>	<b>52.8</b>	<b>50.9</b>	<b>26.0</b>	<b>27.5</b>	<b>31.1</b>	<b>24.0</b>

CONCURRENCE:



Signature

David Shaw

Name

Vice President for Research & Economic Development

Title

May 26, 2010

Date