

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1646000819A1

DATE:01/20/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/03/2017

Mississippi State University  
P.O. Box 5227  
Mississippi State, MS 39762-5227

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.

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**SECTION I: Facilities And Administrative Cost Rates**

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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.	07/01/2021	06/30/2022	45.50	On-Campus	Organized Research
PRED.	07/01/2022	06/30/2025	46.50	On-Campus	Organized Research
PRED.	07/01/2021	06/30/2025	26.00	Off-Campus	Organized Research
PRED.	07/01/2021	06/30/2022	50.00	On-Campus	Instruction
PRED.	07/01/2022	06/30/2025	48.00	On-Campus	Instruction
PRED.	07/01/2021	06/30/2025	26.00	Off-Campus	Instruction
PRED.	07/01/2021	06/30/2022	27.20	On-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2025	32.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2022	22.80	Off-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2025	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2022	11.10	Off-Campus	IPA (A)
PRED.	07/01/2022	06/30/2025	12.30	Off-Campus	IPA (A)

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

(A) Intergovernmental Personnel Act Agreement

\*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.

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

The 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.

DEFINITION OF OFF-CAMPUS:

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.

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DEFINITION OF EQUIPMENT:

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.

Fringe benefits include: FICA, Retirement, Life Insurance, Workers' Compensation, Unemployment Insurance and Health Insurance.

APPLICATION OF INDIRECT COST RATES TO DOD CONTRACTS/SUBCONTRACTS:

In accordance with DFARS 231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect cost rates incurred by an institution of higher education under a DOD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the Department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by OMB Circular A-21.

PRED. 07/01/22 to 06/30/25 48.0% On-Campus Orgn. Rsch.

PRED. 07/01/22 to 06/30/25 27.5% Off-Campus Orgn. Rsch.

PROV. 07/01/25 Until Amended Use same rates and conditions as those cited for fiscal year ended June 30, 2025.

NEXT PROPOSAL DUE DATE:

A proposal based on actual costs for fiscal year ending 06/30/2024, will be due no later than 12/31/2024.

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**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:

Mississippi State University

(INSTITUTION)

(SIGNATURE)

KEVIN EDELBLUTE

(NAME)

ASSOCIATE VP, FINANCE

(TITLE)

1/26/2022

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes

Digitally signed by Darryl W. Mayes - S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People,  
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cn=Darryl W. Mayes - S  
Date: 2022.01.25 07:40:31 -0500

-S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

1/20/2022

(DATE) 4553

HHS REPRESENTATIVE: Steven Zuraf

Telephone: (301) 492-4855