

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1351308176A1

DATE:01/14/2021

University of Southern Indiana

FILING REF.: The preceding agreement was dated 09/11/2017

Evansville, IN 47712-3597

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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<b><u>TYPE</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>		
PRED.	07/01/2017	06/30/2021	47.00 On Campus	All Programs
PRED.	07/01/2017	06/30/2021	18.50 Off Campus	All Programs
PRED.	07/01/2021	06/30/2025	47.00 On Campus	All Programs
PRED.	07/01/2021	06/30/2025	18.50 Off Campus	All Programs
PROV.	07/01/2025	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

ORGANIZATION: University of Southern Indiana

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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.

OFF-SITE DEFINITION: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

FRINGE BENEFITS:

- FICA
- TIAA/CREF
- Retirement
- Disability Insurance
- Worker's Compensation
- Life Insurance
- Unemployment Insurance
- Health Insurance
- Dental Insurance

Per 2 CFR 200.414(g) - A rate extension has been granted.

The next indirect cost proposal based on actual costs for the fiscal year ending 06/30/2024, is due by 12/31/2024.

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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

