



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	7/1/2023	6/30/2024	27.70	All	(1)
FIXED	7/1/2023	6/30/2024	29.80	All	(2)
FIXED	7/1/2023	6/30/2024	7.90	All	(3)
FIXED	7/1/2023	6/30/2024	25.00	All	(4)
FIXED	7/1/2023	6/30/2024	26.60	All	(5)
FIXED	7/1/2023	6/30/2024	48.60	All	(6)
FIXED	7/1/2024	6/30/2025	30.50	All	(1)
FIXED	7/1/2024	6/30/2025	31.40	All	(2)
FIXED	7/1/2024	6/30/2025	7.90	All	(3)
FIXED	7/1/2024	6/30/2025	27.10	All	(4)
FIXED	7/1/2024	6/30/2025	26.30	All	(5)
FIXED	7/1/2024	6/30/2025	43.20	All	(6)
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages.

- (1) Full Time Faculty - Lakeside
Senior, CFO/CBO
- (2) Full Time Staff- Lakeside
- (3) Part Time Faculty & Staff - Lakeside & SSOM
- (4) Full Time Faculty - SSOM
- (5) Full Time Staff - SSOM
- (6) Graduate Students - Lakeside & SSOM

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). 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:

FICA

Retirement

Disability Insurance

Worker's Compensation

Life Insurance

Unemployment Insurance

Health & Dental Insurance

Tuition Benefits - Employee

Severance Allowance

Extension language:

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

*This Rate Agreement updates the fringe benefits rates only. *

Wayne Magdziarz

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

The next F&A proposal based on actual costs for 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 \$5,000.

[REDACTED]

SECTION III: GENERAL

A. LIMITATION

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

[REDACTED]

W

(SIGNATURE)

Wacno Macdzarz
(NAME)

Senior Vice President, CEO/CFO
(TITLE)

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(DATE)

[REDACTED]