



**DEPARTMENT OF THE NAVY**  
 OFFICE OF NAVAL RESEARCH  
 875 NORTH RANDOLPH STREET  
 SUITE 1425  
 ARLINGTON, VA 22203-1995

IN REPLY REFER TO:

Agreement Date: June 9, 2023

**NEGOTIATION AGREEMENT**

**INSTITUTION: WORCESTER POLYTECHNIC INSTITUTE  
 WORCESTER, MA 01609-2280**

The Fringe Benefits rate contained herein is for use on grants, contracts and/or other agreements issued or awarded to Worcester Polytechnic Institute by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. The rate shall be used for forward pricing and billing purposes for the Worcester Polytechnic Institute Fiscal Year 2024. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2024.

**Section I: RATE - TYPE: PREDETERMINED (PRED)**

**Fringe Benefits Rate:**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE TO</u>	<u>LOCATION</u>
Pred	7/1/2023	6/30/2024	24.9%	(a)	All	On Campus

DISTRIBUTION BASE

(a) Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only faculty and staff. Rate does not apply to student employees, research or teaching assistants and temporary employees.

**SECTION II - GENERAL TERMS AND CONDITIONS**

**A. LIMITATIONS:** Use of the rate set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations. The rate is applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of the rate agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the institution were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the institution and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the institution which was used as a basis for acceptance of the rate agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rate is not subsequently found to be materially incomplete or inaccurate.

**B. ACCOUNTING CHANGES:** The rate contained in Section I of this agreement is based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of this rate require the prior written approval of the authorized representative of the cognizant agency for indirect costs. 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 such approval may result in subsequent cost disallowances.

**C. PREDETERMINED RATE:** The predetermined rate contained in this agreement is not subject to adjustment in accordance with the provisions of 2 CFR Part 200, subject to the limitations contained in Part A of this section.

**D. USE BY OTHER FEDERAL AGENCIES:** The rate set forth in Section I is negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rate shall be applied to the extent provided in such regulations to grants, contracts, and other agreements to which 2 CFR Part 200 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.

**E. SPECIAL REMARKS:** The Government's agreement with the rate set forth in Section I is not an acceptance of the Worcester Polytechnic Institute's accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by Worcester Polytechnic Institute is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:

FOR WORCESTER POLYTECHNIC  
INSTITUTE:



Michael Horan  
Executive Vice President/CFO

6/12/23  
Date

FOR THE U.S. GOVERNMENT:

Beth Snyder  
Contracting Officer

6/12/2023  
Date

*For information concerning this agreement contact:*

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