NEGOTIATION AGREEMENT

INSTITUTION: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI)
WOODS HOLE, MASSACHUSETTS 02543

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

Section I: RATES - TYPE: PROVISIONAL (PROV)

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE</th>
<th>BASE</th>
<th>APPLICABLE TO</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Rates:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>65.15%</td>
<td>(a)</td>
<td>Research¹</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>45.12%</td>
<td>(a)</td>
<td>Marine Operations²</td>
<td>ALL</td>
</tr>
<tr>
<td>Fringe Benefit Rates:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>35.09%</td>
<td>(b)</td>
<td>Fringe (Reg)</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>16.46%</td>
<td>(c)</td>
<td>Fringe (Reg OT)</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>8.42%</td>
<td>(d)</td>
<td>Fringe (Casual)</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>4.56%</td>
<td>(e)</td>
<td>Fringe (Casual OT)</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>11.03%</td>
<td>(f)</td>
<td>Cruise Leave</td>
<td>ALL</td>
</tr>
<tr>
<td>PROV</td>
<td>01/01/24</td>
<td>12/31/24</td>
<td>21.06%</td>
<td>(g)</td>
<td>Paid Absences</td>
<td>ALL</td>
</tr>
</tbody>
</table>

¹Research: Contracts and awards (projects) that include all sponsored and internally sponsored research activities carried out by the Institution other than those defined as Marine Operations.

²Marine Operations: Contracts and awards (projects) that deploy marine related facilities, vessels, equipment and department administration solely supporting the Marine Operations Facilities and Operations group that directly or indirectly benefit or provide support to the University Oceanographic Laboratory System (UNOLS).
DISTRIBUTION BASES

(a) Modified Total Direct Costs (MTDC) means 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). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, the portion of each subaward in excess of $25,000, ship and submersible use, ships fuel, vessel charges, and maintenance and stabilization agreements for ship overhauls.

(b) Total assignable salaries of regular employees (direct and indirect) including paid absences, excluding Graduate Research Assistants and overtime salaries and allocated paid leave benefits.

(c) Total assignable overtime salaries of regular employees.

(d) Total assignable salaries of casual employees (direct and indirect) excluding Graduate Research Assistants and overtime salaries.

(e) Total assignable overtime salaries of casual employees.

(f) Total assignable cruise leave salaries of regular employees.

(g) Total assignable salaries of regular employees (direct and indirect) excluding Graduate Research Assistants and overtime salaries.

SECTION II - GENERAL TERMS AND CONDITIONS

A. LIMITATIONS: Use of the rates set forth under Section I is subject to any statutory or administrative limitations and is applicable to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the recipient/contractor were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the recipient/contractor 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 recipient/contractor which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are 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 these rates require the prior approval of the authorized representative of the cognizant negotiation agency. 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. **PROVISIONAL RATES:** The provisional rates contained in this agreement are subject to unilateral amendment by the Government or bilateral amendment by the contracting parties at any time.

D. **USE BY OTHER FEDERAL AGENCIES:** The rates set forth in Section I are negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates 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 rates set forth in Section I is not an acceptance of WHOI accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by WHOI is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:

FOR WOODS HOLE OCEANOGRAPHIC INSTITUTION:

Kathryn Link  
Vice President for Operations  
and Chief Financial Officer  

12/20/2023

Date

FOR THE U.S. GOVERNMENT:

Betty J. Tingle  
Contracting Officer

Date

For information concerning this agreement contact:
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E-mail: betty.j.tingle.civ@us.navy.mil