



U.S. National Science Foundation  
Office of Budget, Finance and  
Award Management

*Division of Institution and Award Support*

June 9, 2025

John Arseneault  
Vice President of Finance  
Woodwell Climate Research Center, Inc.  
149 Woods Hole Road  
Falmouth, MA 02540

Dear Mr. Arseneault:

We have completed our review of the indirect cost proposal and supporting financial data submitted to the National Science Foundation (NSF) for your fiscal year ended June 30, 2024.

The enclosed rate agreement indicates the rates approved by this office. Please indicate your concurrence with these rates by signing, dating and returning a copy of the agreement to my attention at the above address. The rates included in the agreement may not be used until the agreement has been ratified through signatures from both your organization and NSF.

Should you wish to appeal any of the indirect cost pool adjustments NSF made as part of this rate negotiation, you may follow the dispute resolution procedures contained in Chapter XII of the NSF Proposal & Award Policies and Procedures Guide (PAPPG). These may be found online at: [https://www.nsf.gov/publications/pub\\_summ.jsp?ods\\_key=papp](https://www.nsf.gov/publications/pub_summ.jsp?ods_key=papp).

Per the rates that have established, the organization will not be required to submit a new indirect cost rate proposal until the end of your FY 2025. This proposal should be submitted to this office within 6 months after the end of the organization's fiscal year and should follow NSF's current submission procedures (<https://new.nsf.gov/awards/indirect-cost-proposals>). If you have any questions concerning the contents of this letter or the rate agreement, please contact me at (703) 292-4884 or at [mbenson@nsf.gov](mailto:mbenson@nsf.gov).

Sincerely,

*Meghan A. Benson*

Dr. Meghan A. Benson  
Lead Analyst, Indirect Cost Rates  
Cost-Analysis and Pre-Award Branch (CAP)  
Division of Institution and Award Support

Enclosure: Rate Agreement



# U.S. National Science Foundation

Office of Budget, Finance and Award Management

Division of Institution and Award Support

## NON-PROFIT ORGANIZATION

## NEGOTIATED INDIRECT COST RATE AGREEMENT (NICRA)

EIN #: 04-3005094

NSF INS CODE: 4083028000

### ORGANIZATION:

Woodwell Climate Research Center, Inc.  
149 Woods Hole Road  
Falmouth, MA 02540

DATE: June 9, 2025

FILING REF: The preceding  
agreement was dated October 25, 2024.

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which 2 CFR Part §200 apply, subject to the limitations contained in Section II.A of this agreement. The rates were negotiated by the National Science Foundation and the subject organization in accordance with the authority contained in applicable regulations.

## SECTION I: RATES

### Indirect Cost Rates

| <u>Type</u> | <u>Effective Period</u> | <u>Rate</u> | <u>Base</u> |
|-------------|-------------------------|-------------|-------------|
| FINAL       | 07/01/23 – 06/30/24     | 47.37%      | (a)         |
| PROVISIONAL | 07/01/25 – 06/30/26     | 46.60%      | (b)         |

### Rate Application Bases

- (a) Total direct costs excluding capital expenditures, equipment, participant support, and the portion of each subaward in excess of \$25,000 (regardless of the period covered by the subaward).
- (b) Total direct costs, excluding equipment, capital expenditures, participant support, and the portion of each subaward in excess of \$50,000 (regardless of the period covered by the subaward).

### Fringe Benefits

| <u>Type</u> | <u>Effective Period</u> | <u>Rate</u> |
|-------------|-------------------------|-------------|
| FINAL       |                         |             |
| Full-time   | 07/01/23 – 06/30/24     | 52.80%      |
| Part-time   | 07/01/23 – 06/30/24     | 12.30%      |
| PROVISIONAL |                         |             |
| Full-time   | 07/01/25 – 06/30/26     | 52.80%      |
| Part-time   | 07/01/25 – 06/30/26     | 12.30%      |

Fringe benefits associated with direct salaries and wages are treated as direct costs and included in the indirect cost rate application base. Fringe benefits consist of:

FICA/Health Insurance Taxes/Unemployment Taxes  
Health, Dental, and Life Insurance  
Disability Insurance  
Workers Compensation  
Retirement Plan Contributions  
Vacation, Sick Leave, Holidays, and Other Paid Time Off

**Treatment of Fringe Benefits:** Vacation leave earned, sick time used and holiday pay are governed by the organization's personnel policies and procedures. Paid absences are considered part of fringe benefits.

## SECTION II: GENERAL TERMS

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- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any applicable contractual or grant limitations. Acceptance of these rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the contractor or grantee were included in its indirect cost proposal and that such costs are legal obligations of the contractor or grantee, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent treatment.
- B. **AUDIT:** All costs, direct and indirect, Federal and non-Federal are subject to audit. Adjustments to amounts resulting from audit of cost allocation plan or indirect rate proposal upon which the negotiation of this agreement was based will be compensated for in subsequent negotiation.
- C. **ACCOUNTING CHANGES:** The rates contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the rates were negotiated. Changes to the method of accounting which effect the amount of reimbursement resulting from the use of these rates require the prior approval of this office. Failure to obtain such approval may result in subsequent cost disallowances.
- D. **RATE TYPES:**
1. **Provisional/Final Rate:** Within six (6) months after fiscal year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to federal grants and contracts must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.
  2. **Predetermined Rate:** Predetermined rates are applicable to a current or future period, and are based upon an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the rates agreed to herein.

## SECTION III: ACCEPTANCE

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### BY THE ORGANIZATION:

Woodwell Climate Research Center, Inc.

(Organization)



(Signature)

John Arseneault

(Name)

VP of Finance

(Title)

June 9, 2025

(Date)

### ON BEHALF OF THE FEDERAL GOVERNMENT:

National Science Foundation

(Agency)

MEGHAN A BENSON

Digitally signed by MEGHAN A BENSON  
Date: 2025.06.09 10:00:56 -04'00'

(Signature)

Meghan A. Benson

(Name)

Lead Analyst, Indirect Cost Rates  
Cost-Analysis and Pre-Award Branch

(Title)

June 9, 2025

(Date)

NSF Negotiator: Meghan A. Benson  
Telephone: (703) 292-4884