

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 042103580
ORGANIZATION:
Harvard School Of Public Health
677 Huntington Avenue,
Boston, MA 02115

Date: 06/05/2026
FILING REF: The preceding agreement
was dated 05/13/2025

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.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES: FIXED FINAL PROV.(PROVISIONAL) PRED.(PREDETERMINED)

<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION APPLICABLE TO</u>
PRED.	07/01/2024	06/30/2025	54.70	On-Campus Research
PRED.	07/01/2025	06/30/2028	52.00	On-Campus Research
PRED.	07/01/2024	06/30/2025	45.00	On-Campus Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	42.00	On-Campus Other Sponsored Activities
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus All Programs
PROV.	07/01/2028	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2028.

***BASE**

FOR ALL AWARDS BEGINNING 6/30/2025 AND EARLIER, the Base is as follows: total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships). FOR ALL AWARDS BEGINNING 7/1/2025 AND LATER, the Base is as follows: total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	07/01/2025	06/30/2026	43.90	All	Staff (Admin, Professional and Support)
FIXED	07/01/2025	06/30/2026	23.80	All	Academic (Faculty & Post-Docs)
FIXED	07/01/2025	06/30/2026	34.40	All	Staff (Services & Trades)
FIXED	07/01/2025	06/30/2026	9.00	All	Other (Temp. & Teach. Asst.)
FIXED	07/01/2026	06/30/2027	45.90	All	Staff (Admin, Professional and Support)
FIXED	07/01/2026	06/30/2027	24.90	All	Academic (Faculty & Post-Docs)
FIXED	07/01/2026	06/30/2027	36.10	All	Staff (Services & Trades)
FIXED	07/01/2026	06/30/2027	10.90	All	Other (Temp. & Teach. Asst.)
PROV.	07/04/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

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

For the Staff (Admin, Professional and Support Staff) employee category: salaries and wages excluding vacation leave pay. For all other employee categories: salaries and wages.

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefit Rates section of this Agreement. The fringe benefits recovered through the rate(s) include: pension; university health services; FICA; health and dental plans; workers' compensation; unemployment compensation; parking; tuition assistance (employee only); life insurance; disability insurance; employee's own extended medical leave not covered by short-term disability for Staff, Internal Post-Docs and permanent Other employees; and, miscellaneous other benefits. The University distributes fringe benefit costs to its departments and sponsored activities (including Federal programs) on the basis of annual rates applied to direct salaries and wages in lieu of individual direct charges. Over or under distribution of fringe benefit costs are carried forward in estimating future rates. The approved fringe benefit rates applicable to extra compensation are as follows: 15.0% (Pensionable) and 8.0% (Non-Pensionable).

TREATMENT OF PAID ABSENCES:

Except as noted, the costs of vacation, holiday, sick leave, 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 for the costs of these paid absences are not made. For the Staff (Admin, Professional, and Support) employee category, the costs of vacation leave are included in the fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages exclude those amounts paid to employees for periods when they are on vacation leave.

OTHER:

(1) 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 for all awards beginning 6/30/2025 and earlier or \$10,000 for all awards beginning 7/1/2025 and later.

(2) Activities Performed Partly-On, Partly-Off Campus: The University uses the rate applicable to the location where the preponderance of university time and effort will be expended. Accordingly, each contract or grant is classified as either on-campus or off-campus.

(3) The off-campus rate will apply to awards where activities are performed in facilities not owned or rented by the institution or to which facilities costs are directly charged.

(4) For Federal awards with activity at more than one of Harvard's multiple rate areas, each activity will use the indirect cost rate for the rate area at which the work is performed.

(5) Federal awards that use the on-campus research indirect cost rate, and begin 7/1/2024 to 6/30/2025, shall use the rate of 54.7% for the life of the award.

The fringe benefit rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

This Rate Agreement updates the Fringe Benefit Rates section only.

The next F&A cost rate proposal, based on fiscal year ending 6/30/2027 actual costs, is due by 12/31/2027.

The next fringe benefit rate proposal, based on fiscal year ending 6/30/2026 actual costs, is due by 12/31/2026.

SECTION III: GENERAL

A. LIMITATIONS:

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 organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant 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 approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USER BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION

Harvard School Of Public Health
(INSTITUTION)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(DEPT/AGENCY)

Signed by:

B4ECC2FE833E4A2...
(SIGNATURE)

Katherine Calvin
(NAME)

Executive Dean for Administration
(TITLE)

(DATE)

(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

(DATE)

HHS REPRESENTATIVE: Stephen Hobday
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