

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1042103580A6  
 ORGANIZATION:  
 Harvard School Of Public Health  
 677 Huntington Avenue  
 Boston, MA 02115

Date: 03/28/2025  
 FILING REF.: The preceding  
 agreement was dated  
 07/01/2024

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: INDIRECT COST RATES

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

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>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	52.00	On-Campus	Research
PROV.	07/01/2028	Until Amended	42.00	On-Campus	Other Sponsored Activities
PROV.	07/01/2028	Until Amended	26.00	Off-Campus	All Programs

\*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).

\*BASE

**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	7/1/2024	6/30/2025	42.90	All	Staff (Admin, Professional and Support)
FIXED	7/1/2024	6/30/2025	23.30	All	Academic (Faculty & Post Docs)
FIXED	7/1/2024	6/30/2025	33.30	All	Staff (Services & Trades)
FIXED	7/1/2024	6/30/2025	9.90	All	Other (Temp. & Teach. Asst.)
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025

**\*\* 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

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### 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 recovered through the rate(s) include: Pension; University Health Services; FICA; Health and Dental Plans; Worker's 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:

### Extra Compensation:

Pensionable: 15.0%

Non-Pensionable 8.0%

**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.

The following treatment of the costs of vacation leave is applicable to 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:

For all awards beginning 6/30/2025 and earlier, \$5,000

For all awards beginning 7/1/2025 and later, \$10,000

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 54.70% for the life of the award.

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

Your fringe benefit cost rate proposal is currently under review.

### 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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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. USE 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Harvard School Of Public Health

(INSTITUTION)

*Katherine B. Calvin*

(SIGNATURE)

Katherine Calvin

(NAME)

Executive Dean for Administration

(TITLE)

4/23/25

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Digitally signed by Darryl W.

Darryl W. Mayes -S

Mayes -S

Date: 2025.04.15 09:45:00 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Cost Allocation Services

(TITLE)

03/28/2025

(DATE)

HHS REPRESENTATIVE: Edwin Miranda

TELEPHONE:

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