

COLLEGES AND UNIVERSITIES RATE AGREEMENT

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

Date: 04/11/2023
FILING REF.: The preceding
agreement was dated
06/17/2022

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>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2022	06/30/2024	59.50	On-Campus	Research
PRED.	07/01/2022	06/30/2024	45.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2024	26.00	Off-Campus	All Programs
PROV.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

*BASE

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).

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	7/1/2022	6/30/2023	23.30	All	Faculty
FIXED	7/1/2022	6/30/2023	38.30	All	Exempt
FIXED	7/1/2022	6/30/2023	55.00	All	Union (Non-Exempt)
FIXED	7/1/2022	6/30/2023	45.70	All	Union (Hourly)
FIXED	7/1/2022	6/30/2023	9.90	All	Temporary
FIXED	7/1/2022	6/30/2023	26.50	All	Post Docs
FIXED	7/1/2022	6/30/2023	16.70	All	Teach. Asst.
FIXED	7/1/2023	6/30/2024	42.20	All	Staff (Exempt & Union Non-Exempt)
FIXED	7/1/2023	6/30/2024	22.50	All	Academic (Faculty & Post Docs)
FIXED	7/1/2023	6/30/2024	32.70	All	Staff (Union Hourly)
FIXED	7/1/2023	6/30/2024	9.80	All	Other (Temp. & Teach. Asst.)
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

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

For the Exempt employee category and the Non-Exempt Unionized employee category, and beginning July 1, 2023 the Staff (Exempt & Union Non-Exempt) 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 Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

Treatment of Paid Absences: Vacation, holiday, sick leave pay 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 Paid Absences is applicable to the Exempt employee category and the Non-Exempt Unionized employee category, and beginning July 1, 2023 the Staff (Exempt & Union Non-Exempt) employee category:

Treatment of Paid Absences: The costs of vacation leave pay are included in the organization's fringe benefit rate and not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation leave.

Sick leave, holiday pay 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.

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.

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. Fringe 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.

Included in the fringe benefit rates are: Pension, University Health Services, FICA, Health and Dental Plans, Worker's Compensation, Unemployment Compensation, Parking, Tuition Assistance (Employee Only), Life Insurance, and Disability Insurance.

In addition, for the Exempt employee category and the Non-Exempt Unionized employee category, and beginning July 1, 2023 the Staff (Exempt & Union Non-Exempt) employee category, the fringe benefit rates include accrued vacation leave.

The approved fringe benefit rates applicable to extra compensation are as follows:

Extra Compensation:

Pensionable: 15.0%

Non-Pensionable 8.0%

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. 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 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)

Elizabeth Walat

(SIGNATURE)

Elizabeth Walat

(NAME)

Chief Financial Officer

(TITLE)

4/19/2023

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,
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Date: 2023.04.13 07:33:55 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

04/11/2023

(DATE)

HHS REPRESENTATIVE: Michael Leonard

TELEPHONE: (212) 264-2069