COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 52-0595110
ORGANIZATION:
The Johns Hopkins University
353 Garland Hall
3400 North Charles Street
Baltimore, MD 21218-2688

Date: 07/23/2024
FILING REF.: The preceding agreement was dated 06/26/2024

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)

	EFFECTIVE PERIOD				
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FINAL	07/01/2023	06/30/2024	63.75	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2026	55.00	On-Campus	Organized Research
PRED.	07/01/2026	06/30/2027	55.50	On-Campus	Organized Research
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	Organized Research
PRED.	07/01/2024	06/30/2027	26.00	Off-Campus	Organized Research
FINAL	07/01/2023	06/30/2024	50.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2027	45.50	On-Campus	Instruction
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	Instruction
PRED.	07/01/2024	06/30/2027	26.00	Off-Campus	Instruction
FINAL	07/01/2023	06/30/2024	29.50	On-Campus	Other Sponsored Activity
PRED.	07/01/2024	06/30/2027	27.00	On-Campus	Other Sponsored Activity
FINAL	07/01/2023	06/30/2024	17.00	Off-Campus	Other Sponsored Activity
PRED.	07/01/2024	06/30/2027	15.50	Off-Campus	Other Sponsored Activity
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027

*BASE

Modified total direct costs, consisting of 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). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	33.00	All	Faculty / Staff
FIXED	7/1/2024	6/30/2025	8.00	All	Temp., Ltd., Casual
FIXED	7/1/2024	6/30/2025	8.00	All	Medical Intern / Resident
FIXED	7/1/2024	6/30/2025	22.70	All	Post Doctoral
FIXED	7/1/2024	6/30/2025	13.50	All	Post Doctoral Stipend
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:

Salaries and wages excluding vacation pay.

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.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

TREATMENT OF PAID ABSENCES:
Holiday, sick leave pay and other paid absences except for vacation pay are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost of salaries and wages. Separate claims for the costs of these paid absences are not made.

Fringe benefits include: FICA, Unemployment & Workers' Compensation, Retirement, Health/Life/Dental/Disability Insurance, Tuition Remission, TIAA/CREF, Staff Development, Benefits Administration, Special Programs, Accrued Vacation and Continuing Professional Education.

The Off-Campus indirect cost rate is not applicable to the direct costs of GCRC nursing and dietary personnel. The direct costs associated with these nursing and dietary personnel are considered patient care costs and the related indirect costs are reimbursed through the JOHNS HOPKINS HOSPITAL'S patient care Rate Agreement.

The rate agreement does not cover the Applied Physical LAB (APL) of the JOHNS HOPKINS UNIVERSITY. Rates for APL are established separately.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of $5,000 or more per unit.

The next indirect cost rate proposal based on the fiscal year ending June 30, 2026 is due in our office by December 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 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:

The Johns Hopkins University
(INSTITUTION)

Scott W
(SIGNATURE)

Scott W. Jones
(NAME)

Controller
(TITLE)

8/6/24
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.07.26 06:54:41 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

07/23/2024
(DATE)

HHS REPRESENTATIVE: Steven Zuraf
TELEPHONE: (301) 492-4855

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution: **Johns Hopkins University**

FY Covered by Rate: July 1, 2023 thru June 30, 2027

Type of Rate:

RATE COMPONENTS:	Organized Research				Instruction			Other Sponsored Activity			
	ON FY '24	ON FY '25 - '26	ON FY '27	OFF FY '24 - '27	ON FY '24	ON FY '25 - '27	OFF FY '24 - '27	ON FY '24	ON FY '25 - '27	OFF FY '24	OFF FY '25 - '27
Bldg & Improv - Depr/Use Allow	6.25	4.5	5.00		3.3	3.0		1.6	1.6		
Equipment - Depr/Use Allow	2.5	1.7	1.7		0.7	0.6		0.3	0.3		
Interest	3.2	1.5	1.5		1.5	0.5		0.5	0.5		
Operations & Maintenance	22.0	19.0	19.0		12.0	11.2		8.5	7.7		
Library	2.5	1.8	1.8		6.5	4.2		1.6	1.4		
Utility Cost Allowance	1.3	0.5	0.5		-	-		-	-		
Administrative Component	26.0	26.0	26.0	26.0	26.0	26.0	26.0	17.0	15.5	17.0	15.5
Total	**63.75**	**55.00**	**55.50**	**26.0**	**50.0**	**45.5**	**26.0**	**29.5**	**27.0**	**17.0**	**15.5**

CONCURRENCE:

Signature

Name

Controller

Title

8/6/24

Date