HOSPITAL RATE AGREEMENT

EIN: 1042697983A1
ORGANIZATION:
Massachusetts General Hospital
55 Fruit Street
Boston, MA 02114

Date: 11/13/2024
FILING REF.: The preceding agreement was dated 08/23/2023

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
PROV.	10/01/2024	09/30/2027	65.00	On-Site	Research
PROV.	10/01/2024	09/30/2027	34.00	Off-Site	Research
PROV.	10/01/2024	09/30/2027	10.00	All	Other Sponsored Programs

*BASE

Total direct cost less items of equipment, that portion of subgrants and subgrants in excess of $25,000, alterations and renovations, hospitalization and other fees related to patient care.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:
The organization uses fringe benefit rates for charging fringe benefit costs to Federal awards. The rates are adjusted on an as needed basis between budgeted and actual salary expense. In addition, FICA is charged in accordance with statutory requirements.

OFF-SITE DEFINITION: The off-site rate will apply for all activities: a) Performed in facilities not owned by the organization and where these facility costs are not included in the indirect cost pools; or b) Where rent is directly allocated/charged to the project(s). Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

Treatment of Paid Absences:
Vacation and holiday pay 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.

On July 1, 2020, the State of Massachusetts implemented the MA Paid Family and Medical Leave program. Beginning January 1, 2021 Massachusetts General Brigham established a self-funded benefit for weekly paid employees. The benefit plan is administered by a Third Party Provider. The benefit and administration costs for Short Term Disability and Parental Bonding Leave are included as fringe benefit costs. This change applies to weekly paid employees of Massachusetts General Hospital. The treatment of Short Term Disability and Parental Bonding Leave for monthly paid Professional Staff is defined in the policies at each institution.

The indirect cost rate does not apply to charges from the Hospital's Animal Facility.

The next proposal based on actual costs for the fiscal year ended 09/30/2022 is due in our office by 12/31/2024.

This rate agreement updates the provisional rate only.

Equipment means tangible personal property (including information technology systems) having a useful life of two or more years and a per-unit acquisition cost which equals or exceeds $5,000.

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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:

Massachusetts General Hospital
(INSTITUTION)

Sally Mason Bremer
(SIGNATURE)

Sally Mason Bremer
(NAME)

Exec CFO + SVP Clinical + Support Svc.
(TITLE)

11/13/25
(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: 2024.11.13 07:24:57 -05'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

11/13/2024
(DATE)

HHS REPRESENTATIVE: Michael Stanco
TELEPHONE: (212) 264-2069