

**NONPROFIT RATE AGREEMENT**

EIN: 1042129889A1

DATE: 01/31/2022

**ORGANIZATION:**

Schepens Eye Research Institute, Inc.  
20 Staniford Street  
Boston, MA 02114-2500

FILING REF.: The preceding  
agreement was dated  
09/28/2018

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.

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**SECTION I: INDIRECT COST RATES**

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

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	10/01/2018	09/30/2020	97.00	On-Site	All Programs
FIXED	10/01/2020	09/30/2022	97.00	On-Site	All Programs
PROV.	10/01/2022	09/30/2025	97.00	On-Site	All Programs

\*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.

ORGANIZATION: Schepens Eye Research Institute, Inc.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	10/1/2018	9/30/2020	35.90	All	Professional
FINAL	10/1/2018	9/30/2020	23.30	All	Fellows
FINAL	10/1/2018	9/30/2020	10.30	All	Temporary/Part-time
FIXED	10/1/2020	9/30/2022	30.00	All	Professional/NonProfessional
FIXED	10/1/2020	9/30/2022	30.00	All	Residents/Fellows
FIXED	10/1/2020	9/30/2022	12.00	All	Students
PROV.	10/1/2022	9/30/2025	30.00	All	Professional/NonProfessional
PROV.	10/1/2022	9/30/2025	30.00	All	Residents/Fellows
PROV.	10/1/2022	9/30/2025	12.00	All	Students

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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**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 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 are not made for the cost of these paid absences.

1. The following fringe benefits are included in the fringe benefit rate: Health Insurance, Tuition, Disability Insurance, FICA, Pension, Vacation Accrual, Employee Health Service, Human Resources, Life Insurance, Worker's Compensation and Unemployment Compensation.

As of 10/1/2021, Vacation Accrual is no longer included in fringe benefit rates. Net Earned Time Accrued/Taken is reported as a salary cost.

2. Massachusetts Eye and Ear Infirmary (MEEI) and Schepens Eye Research Institute (SERI) are members of Mass Eye and Ear Family. In 2018 Mass Eye and Ear became a member of Mass General Brigham (formerly known as Partners HealthCare System, Inc.).

3. Your next indirect cost and fringe benefit rate proposals based on actual costs for the fiscal year ended 9/30/21 are due in our office by 03/31/2022.

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.

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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:

Schepens Eye Research Institute, Inc.

(INSTITUTION)

*Carla Williams*

(SIGNATURE)

*Carla Williams*

(NAME)

*CFD, UO*

(TITLE)

*2/3/22*

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

**Darryl W. Mayes**

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(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

1/31/2022

(DATE) 5918

HHS REPRESENTATIVE:

Michael Stanco

Telephone:

(212) 264-2069