

NONPROFIT RATE AGREEMENT

EIN: 1131624182A1
 ORGANIZATION:
 Sloan-Kettering Institute For Cancer Research
 633 Third Avenue, 4th Floor
 New York, NY 10017

Date: 09/26/2023
 FILING REF.: The preceding
 agreement was dated
 12/30/2020

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>
FINAL	01/01/2020	12/31/2021	77.00	On-Site	Research
FIXED	01/01/2022	12/31/2022	77.00	On-Site	Research
FIXED	01/01/2023	12/31/2023	76.00	On-Site	Research
FINAL	01/01/2020	12/31/2021	35.60	Off-Site	Research
FIXED	01/01/2022	12/31/2022	35.60	Off-Site	Research
FIXED	01/01/2023	12/31/2023	35.60	Off-Site	Research
FINAL	01/01/2020	12/31/2021	41.40	On-Site	Other Sponsored Activities
FIXED	01/01/2022	12/31/2022	41.40	On-Site	Other Sponsored Activities
FIXED	01/01/2023	12/31/2023	60.00	On-Site	Other Sponsored Activities
FINAL	01/01/2020	12/31/2021	41.30	Off-Site	Other Sponsored Activities
FIXED	01/01/2022	12/31/2022	41.30	Off-Site	Other Sponsored Activities
FIXED	01/01/2023	12/31/2023	42.00	Off-Site	Other Sponsored Activities
PROV.	01/01/2024	12/31/2026			Use same rates and conditions as those cited for fiscal year ending Dec 31, 2023

***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**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	1/1/2021	12/31/2021	30.20	All	All Other Employees
FIXED	1/1/2022	12/31/2023	30.20	All	All Other Employees
FINAL	1/1/2021	12/31/2021	18.30	All	Clinical Trainees
FIXED	1/1/2022	12/31/2023	18.30	All	Clinical Trainees
PROV.	1/1/2024	12/31/2026			Use same rates and conditions as those cited for fiscal year ending Dec 31, 2023

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

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 are not made for the cost of these paid absences.

OFF-SITE DEFINITION: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s) or occurring in the Hospital where no facility costs are charged to the research operation, the off-site rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of the project is offsite, the off-site rate will apply to the entire project.

Shared use buildings of MSK are on site when the organization allocates building operating costs, depreciation, etc. to the research operations.

Industry sponsored clinical trial activity that is typically performed in Hospital clinical space is considered off-site OSA for this purpose.

(1) The following fringe benefits are included in the fringe benefit rate: FICA, Group Life Insurance, Travel Accident Insurance, MTA Surcharge, Wage Works Fees, Adoption Expenses, Long- and short-Term Disability, Worker's Compensation, Unemployment Insurance, Health Benefits, Health Plans, Dental Plan, Prescription Drugs, Tuition Aid-Employees, Pension, TIAA and Post Retirement Benefits.

(2) Your next proposal based on actual costs for the fiscal year ended 12/31/22 has been received.

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

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.

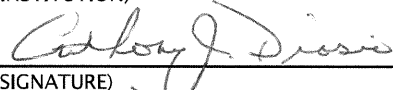
E. OTHER:

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:

Sloan-Kettering Institute For Cancer Research

(INSTITUTION)



(SIGNATURE)

ANTHONY J. DIASIO

(NAME)

SVP - FINANCIAL PLANNING

(TITLE)

October 4, 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, o.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2023.09.29 09:36:10 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

09/26/2023

(DATE)

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