

## HOSPITAL RATE AGREEMENT

EIN: 1042551124A1  
ORGANIZATION:  
Spaulding Rehabilitation Hospital  
529 Main Street – 5th Floor  
Charlestown, MA 02129

Date: 09/29/2023  
FILING REF.: The preceding  
agreement was dated  
09/28/2020

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.

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### SECTION I: INDIRECT COST RATES

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

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
FINAL	10/01/2021	09/30/2023	74.00	All	Research
PRED.	10/01/2023	09/30/2027	70.00	All	Research
PROV.	10/01/2027	09/30/2030	70.00	All	Research

\*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.

ORGANIZATION: Spaulding Rehabilitation Hospital  
AGREEMENT DATE: 09/29/2023

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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	10/1/2021	9/30/2022	33.00	All	All Employees
FIXED	10/1/2022	9/30/2023	34.00	All	All Employees
FIXED	10/1/2023	9/30/2024	35.00	All	All Employees
PROV.	10/1/2024	9/30/2027	35.00	All	All Employees

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

Salaries and wages.

## **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.

Fringe Benefits include:

- a) FICA
- b) Life Insurance
- c) Pension
- d) Health Insurance
- e) Disability Insurance
- f) Worker's Compensation
- g) Unemployment
- h) Dental Insurance
- i) Health Security Act
- j) Employee Health and Welfare
- k) Home Office Fringe Benefits
- l) Human Resources
- m) Child Care
- n) Employee Clinic
- o) Intern and Residence Benefits
- p) Intercorp Fringe Benefits
- q) MBTA Subsidy
- r) Tuition Reimbursement

\*\* Your next indirect cost rate proposal based on actual costs for the fiscal year ending 9/30/2026 is due in our office by 3/31/2027.

\*\* Your next fringe benefit rate proposal based on actual costs for the fiscal year ended 9/30/2023 is due in our office by 3/31/2024.

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.

Upon receipt of any Federal awards that may significantly impact the existing rates, you must contact CAS immediately, as rate adjustments may be required. In addition, predetermined rates cannot be used for Federal cost reimbursement contracts. Therefore, if you receive a Federal cost reimbursement contract, you must also notify CAS immediately.

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**SECTION III: GENERAL**

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**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:**

Spaulding Rehabilitation Hospital

(INSTITUTION)

*Paul Chiodo*

(SIGNATURE)

*Paul T. Chiodo*

(NAME)

*Interim Sr Director Finance*

(TITLE)

*3/5/24*

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Darryl W. Mayes -S*

(SIGNATURE)

*Darryl W. Mayes*

(NAME)

*Deputy Director, Cost Allocation Services*

(TITLE)

*09/29/2023*

(DATE)

HHS REPRESENTATIVE: *Paul Rodriguez*

TELEPHONE:

*(212) 264-2069*