

HOSPITALS RATE AGREEMENT

EIN: 1042312909A1

DATE:08/18/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/16/2017

Brigham And Women's Hospital
PB Floor 4, Room 415
75 Francis St.
Boston, MA 02115

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

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	10/01/2015	09/30/2016	77.50	On-Site	Research
FINAL	10/01/2015	09/30/2016	27.00	Off-Site	Research
FIXED	10/01/2016	09/30/2017	77.50	On-Site	Research
FIXED	10/01/2016	09/30/2017	27.00	Off-Site	Research
FIXED	10/01/2017	09/30/2019	79.00	On-Site	Research
FIXED	10/01/2017	09/30/2019	29.00	Off-Site	Research
PROV.	10/01/2019	09/30/2021	79.00	On-Site	Research
PROV.	10/01/2019	09/30/2021	29.00	Off-Site	Research

*BASE

Total direct costs less items of equipment, that portion of subgrants and subgrants in excess of \$25,000, alterations and renovations, hospitalization, other fees related to patient care and Primate Center/Animal Center Cost.

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SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	10/1/2016	9/30/2018	33.00	All	Profess.-MD's
FIXED	10/1/2016	9/30/2018	34.00	All	Profess.-PHD's
FIXED	10/1/2016	9/30/2018	34.00	All	Fellows
FIXED	10/1/2016	9/30/2018	12.00	All	Students
FIXED	1/1/2016	9/30/2017	33.00	All	Interns&Resid.
FIXED	10/1/2017	9/30/2018	30.00	All	Interns&Resid.
FIXED	10/1/2016	9/30/2017	36.00	All	Non-Profess.
FIXED	10/1/2017	9/30/2018	37.00	All	Non-Profess.
PROV.	10/1/2018	9/30/2020			Use same rates and conditions as those cited for fiscal year ending September 30, 2018.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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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), 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 a project is performed off-site, the off-site rate will apply to the entire project.

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1. The fringe benefits rates for Professional Staff (MDs and PhDs/Investigators) includes: Health Insurance, Pension, FICA, Workers Compensation, MBTA Subsidy, Fitness Subsidy, Cafeteria Subsidy, Occupational Health, EAP, and other Human Resources costs, and share of Malpractice Insurance.

2. The fringe benefits rates for Non-Professional Staff includes: Health Insurance, Pension, FICA, Workers Compensation, Unemployment, Life Insurance, Disability Insurance, Tuition Reimbursement, MBTA Subsidy, Fitness Subsidy, Cafeteria Subsidy, Occupational Health, EAP and other Human Resources costs, share of Home Office fringe, share of Malpractice Insurance.

3. The fringe benefits rates for Fellows includes: Health Insurance, FICA, Workers Compensation, Unemployment, Group Life Insurance, Disability Insurance, MBTA Subsidy, Fitness Subsidy, Cafeteria Subsidy, Occupational Health, EAP and other Human Resources costs.

4. The fringe benefits rates for Interns & Residents includes: Health Insurance, FICA, Workers Compensation, Unemployment, Group Life Insurance, Disability Insurance, MBTA Subsidy, Fitness Subsidy, Cafeteria Subsidy, Occupational Health, EAP, and other Human Resources costs.

5. The fringe benefits rates for Students includes: FICA, Workers Compensation, unemployment, MBTA Subsidy, Cafeteria Subsidy, Occupational Health, EAP, and other Human Resources costs.

6. 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.

7. The Facilities and Administration Rate(F&A)/Indirect Cost Rate does apply to charges from the Hospital's Animal Facility. The institution consistently applies the methodology stated in the Hospital Regulations 45 CFR PART 74, APPENDIX E and the Guide for Hospitals, OASC-3 in calculating the animal facility rate.

Type	From	To	Rate	Location	Applicable To
Final	10/01/15	09/30/16	60.0%	On-Site	Primate/Animal Center
Prov.	10/01/17	Until Amended	60.0%	On-Site	Primate/Animal Center

Base: Total direct costs including animal center cost less items of equipment, that portion of subgrants in excess of \$25,000, alterations and renovations, hospitalization and other related fees related to patient care.

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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 cost principles promulgated by the Department of Health and Human Services, and should be applied to the grants, contracts and other agreements covered by these regulations subject to any limitations in A above. The hospital 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:

Brigham And Women's Hospital

(INSTITUTION)

Jane J. Anderson

(SIGNATURE)

Paul Anderson

(NAME)

CAO

(TITLE)

8/26/17

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=FSC,
ou=People, 0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2017.08.21 21:29:01 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

8/18/2017

(DATE) 1681

HHS REPRESENTATIVE:

Louis Martillotti

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