# HOSPITALS RATE AGREEMENT

EIN: 1043400617A1 DATE:08/02/2018

ORGANIZATION: FILING REF.: The preceding

Tufts Medical Center agreement was dated

800 Washington St., #453 09/26/2017

Boston, MA 02111

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	<u>FROM</u>	TO	RATE(%) LOCATION	APPLICABLE TO
FIXED	10/01/2017	09/30/2018	78.00 On-Site	Research
FIXED	10/01/2017	09/30/2018	35.50 Off-Site	Research
FIXED	10/01/2018	09/30/2019	78.00 On-Site	Research
FIXED	10/01/2018	09/30/2019	38.00 Off-Site	Research
PROV.	10/01/2019	09/30/2021	78.00 On-Site	Research
PROV.	10/01/2019	09/30/2021	38.00 Off-Site	Research

# \*BASE

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

ORGANIZATION: Tufts Medical Center

AGREEMENT DATE: 8/2/2018

SECTION I: FRINGE BENEFIT RATES**						
TYPE	FROM	<u>TO</u>	RATE(%) LOCATION	APPLICABLE TO		
FIXED	10/1/2017	9/30/2018	30.00 All	All Employees		
FIXED	10/1/2018	9/30/2019	27.00 All	All Employees		
PROV.	10/1/2019	9/30/2021	27.00 All	All Employees		

<sup>\*\*</sup> DESCRIPTION OF FRINGE BENEFITS RATE BASE: Salaries and wages.

ORGANIZATION: Tufts Medical Center

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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.

- (1) 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. Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.
- (2) The fringe benefits rate includes: FICA, Pension, Health Insurance, Life Insurance, Long Term Disability Insurance, Short Term Disability Insurance, Worker's Compensation, Unemployment Insurance, Dental Insurance, Severance, and Terminal Vacation pay.
- (3) 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

Your next indirect cost proposal based on actual costs for the fiscal year ending 09/30/18 is due in our office by 03/31/19.

ORGANIZATION: Tufts Medical Center

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### SECTION III: GENERAL

#### 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.

### 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.

#### 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.

#### 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.

### 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.

ON BEHALF OF THE FEDERAL GOVERNMENT: BY THE INSTITUTION: Tufts Medical Center DEPARTMENT OF HEALTH AND HUMAN SERVICES Darry W. Mayes - Digitally signed by Darry W. Mayes - Dix cells, or out S Government, our PSC, our PSC, on Cally, or Out S Government, our PSC, on Cally Mayes - S Darry 2018 05 00 101.0 1-2000 131669, Out PSC Out Part 2018 05 00 1911.0 1-0400 (INSTI/TUTION) Hans com (SIGNATURE) Kristine M. Hanscom Darryl W. Mayes (NAME) (NAME) Sr. VP and Chief Financial Officer Deputy Director, Cost Allocation Services (TITLE) (TITLE) 08/02/2018 8/2/2018 (DATE) (DATE) 6886 HHS REPRESENTATIVE: Louis Martillotti (212) 264-2069

Telephone: