

## HOSPITAL RATE AGREEMENT

EIN: 1042774441A1  
ORGANIZATION:  
Children's Hospital Boston  
300 Longwood Avenue  
Boston, MA 02115

Date: 12/13/2023  
FILING REF.: The preceding  
agreement was dated  
05/09/2019

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	10/01/2020	09/30/2021	77.00	On-Site	Research
FIXED	10/01/2021	09/30/2023	77.00	On-Site	Research
FIXED	10/01/2023	09/30/2024	78.00	On-Site	Research
PROV.	10/01/2024	09/30/2027	78.00	On-Site	Research

#### \*BASE

Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), and that portion of each subaward in excess of \$25,000.

ORGANIZATION: Children's Hospital Boston  
AGREEMENT DATE: 12/13/2023

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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	10/1/2019	9/30/2020	29.51	All	Full-Time Employees
FINAL	10/1/2020	9/30/2021	28.83	All	Full-Time Employees
FIXED	10/1/2021	9/30/2022	30.58	All	Full-Time Employees
FIXED	10/1/2022	9/30/2024	30.00	All	Full-Time Employees
PROV.	10/1/2024	9/30/2027	30.00	All	Full-Time 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.

(1) The fringe benefit rate cited in this agreement includes the following: Health Insurance, Worker's Compensation, State Unemployment, FICA, Pension and Retirement, Group life, Employee Tuition Reimbursement, Employee Parking, Employee Health Care, Human Resources Office, Earned Time Cash Out, Group Disability, Employee Activities and Day Care Subsidy.

(2) This indirect cost rate is an administrative rate applicable to off-site activity for Department of Education, Maternal and Child Health Bureau and Administration for Developmental Disability:

Final 10/01/20 09/30/21 26.0% Off-Site Non-Research  
Fixed 10/01/21 09/30/23 26.0% Off-Site Non-Research  
Fixed 10/01/23 09/30/24 26.0% Off-Site Non-Research

(3) Your next IDC and FB proposal based on actual costs for fiscal year ended 09/30/2023 will be due by 03/31/2024.

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.

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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:**

Children's Hospital Boston

(INSTITUTION)

Karen Renaud  
(SIGNATURE)

Karen Renaud  
(NAME)

Director, Research Finance  
(TITLE)

3/18/14  
(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY) Digitally signed by Darryl W. Mayes -S  
Darryl W. Mayes -S  
Date: 2023.12.13 13:51:24 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

12/13/2023

(DATE)

HHS REPRESENTATIVE: Ryan McCarthy

TELEPHONE: (212) 264-2069