

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1041679980A1
ORGANIZATION:
Northeastern University
249 Richards Hall
Boston, MA 02115-5000

Date: 04/21/2025
FILING REF.: The preceding
agreement was dated
06/06/2024

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	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2023	06/30/2024	59.50	On-Campus	Research
PRED.	07/01/2024	06/30/2025	60.00	On-Campus	Research
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	Research
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025

*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.

ORGANIZATION: Northeastern University

AGREEMENT DATE: 04/21/2025

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	7/1/2025	6/30/2026	25.80	All	Fully Benefited Emp.
FIXED	7/1/2025	6/30/2026	7.65	All	Temp/Part-Time Emp.
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

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

Salaries and wages.

ORGANIZATION: Northeastern University

AGREEMENT DATE: 04/21/2025

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) The fringe benefit rate consists of health insurance, dental insurance, life insurance, disability insurance, pension plan, FICA, unemployment insurance, tuition (employee only)*, worker's compensation, moving expenses, unused vacation pay out for non faculty employees and compensated absences (not including vacation and holidays).

*Effective 7/1/99 tuition support for dependents of Northeastern University employees is no longer an allowable fringe benefit expense and is not included in the approved rates.

This rate agreement applies to Kostas Research Institute (KRI LLC) at Northeastern University.

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.

Your next fringe benefit rate proposal for fiscal year ending June 30, 2025 is due on December 31, 2025.

Your next indirect cost rate proposal for fiscal year ended June 30, 2024 is due by June 30, 2025.

This rate agreement updates fringe benefit rates only.

ORGANIZATION: Northeastern University

AGREEMENT DATE: 04/21/2025

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:

Northeastern University

(INSTITUTION) DocuSigned by:



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(SIGNATURE)

Thomas E. Nede11

(NAME)

Senior VP and Treasurer

(TITLE)

6/6/2025

(DATE)

ON BEHALF OF THE GOVERNMENT:DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

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(SIGNATURE)

Oluborode -SDate: 2025.04.21 13:46:50
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(NAME)

Director, Cost Allocation Services

(TITLE)

04/21/2025

(DATE)

HHS REPRESENTATIVE: Kathryn Dissinger

TELEPHONE:

(212) 264-2069