

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 041679980
ORGANIZATION:
Northeastern University
249 Richards Hall,
Boston, MA 02115-5000

Date: 06/24/2026
FILING REF: The preceding agreement
was dated 04/21/2025

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: Facilities And Administrative Cost Rates

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

<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION APPLICABLE TO</u>
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 June 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.

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	07/01/2025	06/30/2026	25.80	All	Fully Benefited Employees
FIXED	07/01/2025	06/30/2026	7.65	All	Temp/Part-Time Employees
FIXED	07/01/2026	06/30/2027	26.20	All	Fully Benefited Employees
FIXED	07/01/2026	06/30/2027	7.65	All	Temp/Part-Time Employees
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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.

Fringe benefits include: health insurance, dental insurance, life insurance, disability insurance, pension plan, FICA, unemployment insurance, tuition (employee only)*, workers' 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.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

This rate agreement updates the Fringe Benefit Rates section only.

The indirect cost rate proposal for fiscal year ended June 30, 2024 has been received and is currently under review.

The next fringe benefit rate proposal for fiscal year ending June 30, 2026 is due by December 31, 2026.

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. USER 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)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(DEPT/AGENCY)

Signed by:
Alexandria Hui
BD0759343D5C4CE...
(SIGNATURE)

Alexandria Hui
(NAME)

Executive Director Research Finance Operations
(TITLE)

(DATE)

(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

(DATE)

HHS REPRESENTATIVE: Stephen Hobday
TELEPHONE: +1 (301) 492-4624