

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1042103580A6

DATE:05/04/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/07/2016

Harvard School Of Public Health
677 Huntington Avenue
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>
PRED.	07/01/2016	06/30/2017	58.50	On-Campus	Research
PRED.	07/01/2017	06/30/2018	59.00	On-Campus	Research
PRED.	07/01/2018	06/30/2019	59.50	On-Campus	Research
PRED.	07/01/2016	06/30/2019	45.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	All Programs
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

ORGANIZATION: Harvard School Of Public Health

AGREEMENT DATE: 5/4/2017

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	7/1/2016	6/30/2017	24.60	All	Faculty
FIXED	7/1/2016	6/30/2017	41.60	All	Exempt
FIXED	7/1/2016	6/30/2017	56.30	All	Union (Non-Exempt)
FIXED	7/1/2016	6/30/2017	46.10	All	Union (Hourly)
FIXED	7/1/2016	6/30/2017	7.30	All	Temporary
FIXED	7/1/2016	6/30/2017	25.00	All	Post Docs
FIXED	7/1/2016	6/30/2017	16.80	All	Teach. Asst.
FIXED	7/1/2017	6/30/2018	26.20	All	Faculty
FIXED	7/1/2017	6/30/2018	42.60	All	Exempt
FIXED	7/1/2017	6/30/2018	57.10	All	Union (Non-Exempt)
FIXED	7/1/2017	6/30/2018	46.90	All	Union (Hourly)
FIXED	7/1/2017	6/30/2018	7.90	All	Temporary
FIXED	7/1/2017	6/30/2018	27.10	All	Post Docs
FIXED	7/1/2017	6/30/2018	19.50	All	Teach. Asst.
PROV.	7/1/2018	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2018.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

For the Exempt employee category and the Non-Exempt Unionized employee category: Salaries and wages excluding vacation leave pay.

For all other employee categories: Salaries and wages.

ORGANIZATION: Harvard School Of Public Health

AGREEMENT DATE: 5/4/2017

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 for the costs of these paid absences are not made.

The following Treatment of Paid Absences is applicable to the Exempt employee category and the Non-Exempt Unionized employee category:

Treatment of Paid Absences: The costs of vacation leave pay are included in the organization's fringe benefit rate and not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation leave.

Sick leave, holiday 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 for the costs of these paid absences are not made.

ORGANIZATION: Harvard School Of Public Health

AGREEMENT DATE: 5/4/2017

1. 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.

2. Activities Performed Partly-On, Partly-Off Campus: The University uses the rate applicable to the location where the preponderance of the time and effort will be expended. Accordingly, each contract or grant is assigned only one indirect cost rate.

3. The Off-Campus rates apply to effort conducted on premises not owned by the University at locations sufficiently far removed from the campus to prohibit the normal use of University facilities and services.

4. Fringe Benefits: The University distributes Fringe benefit costs to its departments and sponsored activities (including Federal programs) on the basis of annual rates applied to direct salaries and wages in lieu of individual direct charges. Over or under distribution of fringe benefit costs are carried forward in estimating future rates.

Included in the fringe benefit rates are: Pension, University Health Services, FICA, Health and Dental Plans, Worker's Compensation, Unemployment Compensation, Parking, Tuition Assistance (Employee Only), Life Insurance, and Disability Insurance.

In addition, for the Exempt employee category and the Non-Exempt Unionized employee category the fringe benefit rates include accrued vacation leave.

The approved fringe benefit rates applicable to extra compensation are as follows:

Extra Compensation:

Pensionable: 15.0%

Non-Pensionable 8.0%

