

HOSPITALS RATE AGREEMENT

EIN: 1042103591A1

DATE:09/28/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 09/27/2016

Massachusetts Eye And Ear Infirmary  
243 Charles Street  
Boston, MA 02114

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)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	10/01/2017	09/30/2018	70.00	On-Site	Research
PROV.	10/01/2018	09/30/2020	70.00	On-Site	Research

\*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).

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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>
FIXED	10/1/2017	9/30/2018	35.70	All	Professional
FIXED	10/1/2017	9/30/2018	22.00	All	Fellows
FIXED	10/1/2017	9/30/2018	12.00	All	Temporary/Part-time
PROV.	10/1/2018	9/30/2020	35.90	All	Professional
PROV.	10/1/2018	9/30/2020	23.30	All	Fellows
PROV.	10/1/2018	9/30/2020	10.30	All	Temporary/Part-time

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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**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 benefits rate consists of Health Insurance, Life Insurance, Long-Term Disability, FICA, Tuition (Employees) Reimbursement, Worker's Compensation, Pension, Vacation Accrual, Employee Health Service, Human Resources and Unemployment Compensation.

2) Affiliation of the Massachusetts Eye and Ear Infirmary (MEEI) to the Massachusetts Eye and Ear Foundation: Massachusetts Eye and Ear Infirmary (MEEI) is one of several 501c3 charitable corporations operating as a research unit under the Massachusetts Eye and Ear Foundation.

This rate agreement updates fringe benefit rates only.

Your next indirect cost rate proposal based on actual costs for the fiscal year ending 9/30/2017 is due in our office by 12/31/2018. Extension granted by CAS.

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.

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**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 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.

**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:

Massachusetts Eye And Ear Infirmary

(INSTITUTION)

*Carol Ann Williams*

(SIGNATURE)

*Carol Ann Williams*

(NAME)

*CFO, SVP of Administration*

(TITLE)

*11/29/18*

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Darryl W. Mayes* - Digitally signed by Darryl W. Mayes; DN: cn=Darryl W. Mayes, o=HHS, ou=PSD, ou=People, ou=2342, 1.3.6.1.5.2.3.1.1=200131669, cn=Darryl W. Mayes; Date: 2018.10.09.07.59:01 -0400

(SIGNATURE)

*Darryl W. Mayes*

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

9/28/2018

(DATE) 4277

HHS REPRESENTATIVE: Council Moore

Telephone: (212) 264-2069