

## NONPROFIT RATE AGREEMENT

EIN: 52-1524967  
ORGANIZATION:  
Hugo W. Moser Research Institute at Kennedy  
Krieger, Inc.  
2931 East Biddle Street  
Baltimore, MD 21213

Date: 06/14/2024  
FILING REF.: The preceding  
agreement was dated  
06/23/2022

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)
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2024	06/30/2027	62.00	All	All Programs
PROV.	07/01/2027	06/30/2030			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

#### \*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations); 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). 2% JHU surcharges assessed on employee, trainee and other costs are included in direct costs.

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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>
PRED.	7/1/2024	6/30/2027	32.80	All	Full-Time Employees
PRED.	7/1/2024	6/30/2027	13.30	All	Part Time
PROV.	7/1/2027	6/30/2030			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

**\*\* 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.

Fringe Benefits include: Employer paid health and dental costs, net of employee contributions; Employer FICA taxes; Retirement (401k) and pension plan costs; Tuition reimbursement/remission; Life and disability insurance; Workers compensation; Unemployment compensation/insurance; Accrued vacation; Trainee benefits; and other miscellaneous employee benefits.

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.

A proposal for fiscal year ending 06/30/2026 is due in our office by 12/31/2026.

\*Upon receipt of any Federal awards that may significantly impact the existing rates, you must contact CAS immediately, as rate adjustments may be required. In addition, predetermined rates cannot be used for Federal cost reimbursement contracts. Therefore, if you receive a Federal cost reimbursement contract, you must also notify CAS immediately.\*

### 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:

Hugo W. Moser Research Institute at Kennedy Krieger, Inc.

(INSTITUTION)



(SIGNATURE)

Michael J. Neuman

(NAME)

SVP-Finance/CFO

(TITLE)

06/26/2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S

Mayes -S

Date: 2024.06.25 08:03:36 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

06/14/2024

(DATE)

HHS REPRESENTATIVE: Jasvinder Kaur

TELEPHONE:

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