

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 23-1352651

DATE:01/30/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 07/31/2017

Thomas Jefferson University
1020 Walnut Street
Philadelphia, PA 19107-5587

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.	07/01/2018	06/30/2022	56.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	Organized Research
PRED.	07/01/2018	06/30/2022	41.00	On-Campus	Instruction
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	Instruction
PROV.	07/01/2022	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

*BASE

ORGANIZATION: Thomas Jefferson University

AGREEMENT DATE: 1/30/2018

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: Thomas Jefferson University

AGREEMENT DATE: 1/30/2018

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	23.80	All	All Employees
PROV.	7/1/2017	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2017.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Thomas Jefferson University

AGREEMENT DATE: 1/30/2018

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.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Fringe benefits include FICA, Unemployment Insurance, Workers' Compensation, Retirement, Tuition Remission, Union Benefits, Health, Dental, Life, and Accidental Death Insurance; Child Care, and Clinical Practice Physician Benefits.

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.

This rate agreement provides a four year extension of the Facilities and Administrative rates in accordance with 2 CFR §200.414 (g).

Next F&A rates proposal for fiscal year ending 06/30/2021 is due in our office by 12/31/2021.

ORGANIZATION: Thomas Jefferson University

AGREEMENT DATE: 1/30/2018

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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Thomas Jefferson University

(INSTITUTION)



(SIGNATURE)

Alfred Salvato

(NAME)

Sr Vice President CIO & Academic Finance

(TITLE)

3/13/2018

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes

Digitally signed by Darryl W. Mayes - S
DN: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People,
0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes - S
Date: 2018.02.20 09:06:17 -0500

-S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

1/30/2018

(DATE) 6810

HHS REPRESENTATIVE: Lucy Siow

Telephone: (301) 492-4855

Office of Research Administration

F&A Rates and Research Administration Fees Non-Federal Sponsors

Effective July 1, 2018 new F&A rates will be effective for new studies only. The old rates will apply only if negotiations began prior to and have continued uninterrupted since July 1, 2018 (i.e. negotiation was not put on hold by sponsor pending outstanding issues with the FDA).

All rates will be charged based on the total direct costs expended exclusive of research administration fees. The Cayuse SP record has been adjusted to calculate budgets using these new rates.

These rates are not negotiable with for-profit sponsors. Some charitable or other non-profit, non-federal organizations may have a public policy requiring a lower rate. These rates will be honored on a case-by-case basis.

	Rate on Total Direct Costs
Clinical Trials	35%
Industry (for-profit) Sponsored Research	56%
Other Non-Federal Sponsored Activities (including classroom projects)	35%

All Clinical and Device Trial Sponsors will be charged a Billing Compliance Fee under the following schedule:

	Billing Compliance Fee
Industry-Initiated Clinical or Device Trial	\$3,500
Investigator-Initiated Clinical or Device Trial	\$250
CTMS Annual Maintenance Fee	\$800



DEPARTMENT OF THE NAVY
 OFFICE OF NAVAL RESEARCH
 875 NORTH RANDOLPH STREET
 SUITE 1425
 ARLINGTON, VA 22203-1995

RECEIVED
 JUL 10 2017
 BY: _____

Agreement Date: June 9, 2017

NEGOTIATION AGREEMENT

INSTITUTION: **PHILADELPHIA UNIVERSITY
 PHILADELPHIA, PA 19144-5497**

The Facilities and Administrative (F&A) cost rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Philadelphia University by all Federal Agencies of the United States of America, in accordance with the cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for the Philadelphia University Fiscal Years 2018 through 2021. This rate agreement supersedes all previous rate agreements/determinations for Fiscal Year 2018.

Section I: RATES - TYPE: PREDETERMINED (PRED)

F&A Rates:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE TO</u>	<u>LOCATION</u>
Pred	7/1/18	6/30/21	58.0%	(a)	All Programs	On Site
Pred	7/1/18	6/30/21	27.9%	(a)	All Programs	Off Site

DISTRIBUTION BASES

- (a) 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). Equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs as well as the portion of each subaward in excess of \$25,000 shall be excluded from modified total direct costs.

SECTION II: GENERAL TERMS AND CONDITIONS

A. **LIMITATIONS:** Use of the rates set forth under Section I is subject to any statutory or administrative limitations and is applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of any or all of the rates agreed to herein is predicated upon all the following conditions: (1) that no costs other than those incurred by the recipient were included in its indirect cost pool as finally accepted and that all such costs are legal obligations of the recipient and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs, in like circumstances, have been accorded consistent accounting treatment; (4) that the

information provided by the recipient, which was used as the basis for the acceptance of the rates agreed to herein and expressly relied upon by the Government in negotiating the said rates, is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time this agreement was negotiated. Changes to the method(s) of accounting for costs, which affects the amount of reimbursement resulting from the use of these rates, require the written approval of the authorized representative of the cognizant negotiating agency for the Government prior to implementation of any such changes. 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 such approval may result in subsequent cost disallowances.

C. PREDETERMINED RATES: The predetermined rates contained in this agreement are not subject to adjustment in accordance with the provisions of 2 CFR Part 200, subject to the limitations contained in Part A of this section.

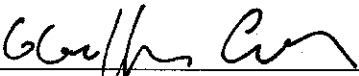
D. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I hereof were negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts and other agreements to which 2 CFR Part 200 is applicable, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other Federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.

E. SPECIAL REMARKS: In accordance with 2 CFR Part 200.414(g), Philadelphia University has requested an extension of its Fiscal Year (FY) 2017 rate. Therefore, the rate identified in Section I is an extension of the FY 2017 rate.

Accepted:

FOR PHILADELPHIA UNIVERSITY:

FOR THE U.S. GOVERNMENT:


G. Geoffrey Cromarty, Ed. D
Vice President for Administration,
COO & Secretary to the Corporation


Linda B. Shipp
Contracting Officer

6.9.17
Date

6-9-17
Date

For information concerning this agreement contact:

Linda Wood
Office of Naval Research

Phone: (703) 588-2254
E-mail: linda.m.wood@navy.mil