

NONPROFIT RATE AGREEMENT

EIN: 35-2528741
 ORGANIZATION:
 Vanderbilt University Medical Center (VUMC)
 1161 21st Avenue South
 D-3300 Medical Center North
 Nashville, TN 37203-6840

Date: 12/19/2024
 FILING REF.: The preceding
 agreement was dated
 12/18/2023

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	07/01/2021	06/30/2023	75.00	On-Campus	Organized Research
FIXED	07/01/2021	06/30/2023	56.00	Off-Campus (A)	Organized Research
FIXED	07/01/2021	06/30/2023	54.00	Off-Campus (B)	Organized Research
FIXED	07/01/2021	06/30/2023	64.50	On-Campus	Other Sponsored Activities
FIXED	07/01/2021	06/30/2023	60.00	On-Campus	Clinical Training
PROV.	07/01/2023	06/30/2026			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

***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	7/1/2024	6/30/2025	22.80	Medical Center	Faculty 1 / Sr. Staff (1)
FIXED	7/1/2024	6/30/2025	13.20	Medical Center	VIP Sr. Staff
FIXED	7/1/2024	6/30/2025	13.80	Medical Center	Faculty (2)
FIXED	7/1/2024	6/30/2025	29.10	Medical Center	Staff
FIXED	7/1/2024	6/30/2025	28.80	Medical Center	VIP Staff
FIXED	7/1/2024	6/30/2025	10.70	Medical Center	Part Time
FIXED	7/1/2024	6/30/2025	9.50	Medical Center	VIP Part Time / Temporary
PROV.	7/1/2025	6/30/2028			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025.

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and Wages.

(1) Medical Center Faculty 1 /Senior Staff includes clinical faculty with annual compensation of less than \$170,000 and all Medical Center Non–Clinical Faculty / Senior Staff.

(2) Medical Center Faculty 2 include clinical faculty with annual compensation greater than or equal to \$170,000.

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-SITE DEFINITION: The off-site rate will apply for all activities: a) Performed in facilities not owned by the organization and where these facility costs are not included in the indirect cost pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

Fringe Benefits include: FICA, Retirement, Flexible Reimbursement Account, Disability Insurance, Life Insurance, Employee Tuition Remission, Occupational Health Clinic, Unemployment Insurance, Workers' Compensation, Health Plus, and Health Insurance.

This agreement updates the fringe benefits rates section only. All other terms and conditions from preceding agreement remain unchanged.

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.

The next fringe benefit cost rate proposal based on the fiscal year ending June 30, 2024 was due in our office by December 31, 2024.

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:

Vanderbilt University Medical Center (VUMC)

(INSTITUTION)



(SIGNATURE)

Scott Phillips

(NAME)

Chief Accounting Officer

(TITLE)

1/13/2025

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2024.12.26 15:12:34 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

12/19/2024

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE:

(301) 492-4855