

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1362167817A1

DATE:07/14/2021

Northwestern University  
619 Clark Street - Room 117  
Evanston, IL 60208-1116

FILING REF.: The preceding  
agreement was dated  
07/07/2020

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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PRED.	09/01/2020	08/31/2021	58.00 On Campus	Organized Research
PRED.	09/01/2021	08/31/2023	61.00 On Campus	DoD Contracts
PRED.	09/01/2020	08/31/2023	51.00 On Campus	Instruction
PRED.	09/01/2020	08/31/2023	36.00 On Campus	Other Sponsored Activities
PRED.	09/01/2020	08/31/2023	26.00 Off Campus	All Programs
PROV.	09/01/2023	Until Amended		Use same rates and conditions as those cited for fiscal year ending August 31, 2023.

ORGANIZATION: Northwestern University

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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	9/1/2020	8/31/2021	25.20	All	Federal Programs
FIXED	9/1/2020	8/31/2021	6.70	All	Statutory
FIXED	9/1/2020	8/31/2021	2.00	All	Grad School Stu. Rate
FIXED	9/1/2021	8/31/2022	24.50	All	Federal Programs
FIXED	9/1/2021	8/31/2022	6.30	All	Statutory
FIXED	9/1/2021	8/31/2022	2.60	All	Grad School Stu. Rate
PROV.	9/1/2022	8/31/2025	26.90	All	Federal Programs
PROV.	9/1/2022	8/31/2025	6.50	All	Statutory
PROV.	9/1/2022	8/31/2025	2.50	All	Grad School Stu. Rate

\*\* 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.

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

FRINGE BENEFITS:

FICA	Retirement
Disability Insurance	Worker's Compensation
Life Insurance	Unemployment Insurance
Health Insurance	Tuition Remission
Dental Insurance	Benefits' Administration
Child Care Assistance	Lump Sum Separation Payments
Extended Sick Leave	Employee Assistance Program
Group Travel Insurance	FSA & HSA Match
Condolence Payments	

As of 09/01/01 Telecommunications and Networking and the Animal Care Facility are specialized service centers.

\*This Rate Agreement reflects new Fringe Benefits Rates only.\*

Your next fringe benefit proposal based on actual costs for the fiscal year ending 08/31/2021 is due in this office on 02/28/2022. Your next indirect cost proposal based on actual costs for the fiscal year ending 08/31/2022 is due in this office on 02/28/2023.

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.

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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.