COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 23-1352651
ORGANIZATION:
Thomas Jefferson University
1020 Walnut Street
Philadelphia, PA 19107-5587

Date: 08/14/2025
FILING REF.: The preceding agreement was dated 09/09/2022

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.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

	EFFECTIVE PERIOD				
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FINAL	07/01/2023	06/30/2025	56.00	On-Campus	Organized Research
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Organized Research
FINAL	07/01/2023	06/30/2025	41.00	On-Campus	Instruction
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Instruction
PRED.	07/01/2025	06/30/2029	57.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2029	43.00	On-Campus	Instruction
PRED.	07/01/2025	06/30/2029	32.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2029	26.00	Off-Campus	All Programs
PROV.	07/01/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2029

Effective 07/01/2021, indirect cost rates for Philadelphia University are incorporated into Thomas Jefferson University's indirect cost rates.

Effective 07/01/2023, the indirect costs rates for Einstein Medical Center and Moss Rehabilitation Hospital are incorporated into Thomas Jefferson University's federally negotiated indirect cost rate agreement. This agreement applies to all sponsored activities, including organized research, instruction, and other sponsored activity, conducted at consolidated enterprise affiliates under the common financial and operational control of Thomas Jefferson University.

*BASE

For awards beginning prior to 6/30/2025:
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 the indirect costs, and with approval of the cognizant agency for indirect costs.

For awards beginning 7/1/2025 and later:
Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $50,000 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 $50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of the indirect costs, and with approval of the cognizant agency for indirect costs.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FINAL	7/1/2023	6/30/2025	20.00	All	All Employees
PRED.	7/1/2025	6/30/2029	20.00	All	All Employees
PROV.	7/1/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2029

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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: 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 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.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

Next F&A rates proposal for fiscal year ending 06/30/2028 is due in our office by 12/31/2028.

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 $5000.

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)

MICHAEL HARRINGTON
(NAME)

EVP /CFO
(TITLE)

8/20/25
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Olulola O. Oluborode -S Digitally signed by Olulola O. Oluborode -S Date: 2025.08.14 10:11:16 -04'00'
(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

08/14/2025
(DATE)

HHS REPRESENTATIVE: Ernest Kinneer
TELEPHONE: (214) 767-3261

Jefferson
Thomas Jefferson University

Jefferson Clinical Research Institute

Effective as of July 1, 2026:

Facilities and Administration (F&A) Rates

The F&A rates are non-negotiable. However, some charitable or other non-profit, non-federal organizations may have a public policy requiring a lower rate. Exceptions will be considered on a case-by-case basis. F&A rates for non-federal clinical research will be applied to all items including but not limited to patient care costs, patient reimbursements/stipends, drug purchases, administrative start-up fees, IRB review fees, etc. F&A on federal clinical research will be applied in accordance with federal guidelines.

	F &A Rate
Non-Federal Clinical Research	38%
Federal Clinical Research	57%

Research Administration Fees Non-Federal Sponsors

Research Administration Fees for clinical research studies with non-federal sponsors, as applicable:

Research Administration Service	Fee*
eBinder Start-up Fee	$3,450
Annual eBinder Maintenance Fee	$1,380
CTMS Annual Maintenance Fee	$1,660
Billing Compliance Fee- Standard	$4,830
Billing Compliance Fee-Complex[1]	$6,210
Clinical Trial Participant Management System Start-up Fee	$970
Clinical Trial Participant Management System Annual Fee	$485
JCRI Protocol Amendment Fee[2]	$2760

*Inclusive of F&A

[1] Clinical Research Studies where items and services are billed to 3rd party payors

[2] Applicable when protocol amendment results in a contract, budget, and/or coverage analysis amendment