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COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1362167817A1
ORGANIZATION:
Northwestern University
619 Clark St.
Room 117
Evanston, IL 60208-1116

Date: 10/07/2026
FILING REF.: The preceding agreement was dated 07/17/2024

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
PRED.	09/01/2023	08/31/2026	60.00	On Campus	Organized Research
PRED.	09/01/2023	08/31/2026	61.00	On Campus	DoD Contracts Only
PRED.	09/01/2023	08/31/2026	51.00	On Campus	Instruction
PRED.	09/01/2023	08/31/2026	36.00	On Campus	Other Sponsored Activities
PRED.	09/01/2023	08/31/2026	26.00	Off Campus	All Programs
PROV.	09/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Aug 31, 2026

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that 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; participant support costs, student tuition remission and student support costs (e,g., student aid, stipends, dependency allowances, scholarships, fellowships), and telecommunication and networking specialized service center charges.

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SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	9/1/2024	8/31/2025	28.10	All	Federal Programs
FIXED	9/1/2024	8/31/2025	30.00	All	Non-Federal Programs
FIXED	9/1/2024	8/31/2025	6.10	All	Statutory
FIXED	9/1/2024	8/31/2025	2.60	All	Grad School Student
FIXED	9/1/2025	8/31/2026	30.30	All	Federal Awards
FIXED	9/1/2025	8/31/2026	32.60	All	Non-Federal Programs
FIXED	9/1/2025	8/31/2026	6.50	All	Statutory
FIXED	9/1/2025	8/31/2026	10.00	All	Grad School Student
PROV.	9/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2026

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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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.

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.

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 updates Fringe Benefits rates.

The next fringe benefit proposal, based on actual costs for the fiscal year ending 08/31/2025, is due in this office on 02/29/2026.

The next indirect cost proposal based on actual costs for the fiscal year ending 08/31/2025 is due in this office on 02/28/2026.

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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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:

Northwestern University
(INSTITUTION)

Signed by: Amanda Distel 14954EFAE95B462...
(SIGNATURE)

Amanda Distel
(NAME)

Vice President & CFO
(TITLE)

10/29/2026
(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: 2026.10.11 20:27:23 -04'00'
(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

10/07/2026
(DATE)

HHS REPRESENTATIVE: Theodore Foster
TELEPHONE: (214) 767-3261