

FEDERAL INDIRECT COST AND FRINGE BENEFIT RATES

ORGANIZATION: Hugo W. Moser Research Institute at Kennedy Krieger, Inc.

EFFECTIVE DATE: 06/19/2020

ISSUED BY: Department of Health & Human Services

INDIRECT COST RATES					
Type	From	To	Rate %	Locations	Applicable To
Predetermined	07/01/2020	06/30/2022	62.00	All	All Programs
Provisional	07/01/2022	06/30/2025			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.
Indirect Cost Rates are applied to total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit); subawards; 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; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships). 2% JHU surcharges assessed on employee, trainee and other costs are included in direct costs.					

FRINGE BENEFIT RATES					
Type	From	To	Rate %	Locations	Applicable To
Predetermined	07/01/2020	06/30/2022	32.80	All	Full-Time
Predetermined	07/01/2020	06/30/2022	13.30	All	Part-Time
Provisional	07/01/2022	06/30/2025			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.
DESCRIPTION OF FRINGE BENEFITS RATE BASE: Salaries and wages.					

Fringe benefits include: Employer paid health and dental costs, net of employee contributions; Employer FICA taxes; Retirement (401k) and pension plan costs; Tuition reimbursement/remission; Life and disability insurance; Workers compensation; Unemployment compensation/insurance; Accrued vacation; Trainee benefits; and other miscellaneous employee benefits.