EIN: 

ORGANIZATION: Kaiser Fdtn. Research Inst. (NW & Hawaii Regions) 
Kaiser Foundation Hospitals 
1800 Harrison St., 16th Floor 
Oakland, CA 94612-3416 

DATE: 11/13/2018 
FILING REF.: The preceding agreement was dated 09/18/2017 

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**

<table>
<thead>
<tr>
<th>RATE TYPES:</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EFFECTIVE PERIOD</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%)</td>
<td>LOCATION</td>
</tr>
<tr>
<td>FINAL</td>
<td>01/01/2015</td>
<td>12/31/2016</td>
<td>58.00</td>
<td>NW/Hi Region</td>
</tr>
<tr>
<td>PROV.</td>
<td>01/01/2017</td>
<td>12/31/2020</td>
<td>58.00</td>
<td>NW/Hi Region</td>
</tr>
</tbody>
</table>

**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; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible non-expendable personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

The following fringe benefits are treated as direct costs: FICA, WORKERS COMPENSATION, STATE UNEMPLOYMENT, INSURED BENEFITS (DENTAL AND HEALTH INSURANCE), GROUP LIFE INSURANCE, TRI-MET TAX, AND PENSION & RETIREMENT PLANS.

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 12/31/17 has been received.

AGREEMENT DATE: 11/13/2018

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:

Kaiser Fdtn. Research Inst. (NW & Hawaii Regions) Kaiser Foundation Hospitals

Trecia J. Leung
Senior Director of Sponsored Research Administration

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Arif M. Karim
Director, Cost Allocation Services

Patrick Smith
Telephone: (415) 437-7820

11/21/2018