NONPROFIT RATE AGREEMENT

EIN: 91-2003593
ORGANIZATION:
Institute for Systems Biology, The
401 Terry Avenue North
Seattle, WA 98109-5263

Date: 05/21/2026
FILING REF.: The preceding agreement was dated 07/30/2024

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
FINAL	01/01/2022	12/31/2024	88.00	All	Research
FINAL	01/01/2022	12/31/2024	40.00	All	Other Sponsored Activities
PROV.	01/01/2025	12/31/2027	88.00	All	Research
PROV.	01/01/2025	12/31/2027	40.00	All	Other Sponsored Activities

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment, alterations and renovations), fellowships, and that portion of each subaward in excess of $25,000.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	1/1/2020	12/31/2020	43.00	All	Salary Employees
FIXED	1/1/2020	12/31/2020	18.10	All	Hourly Employees
FIXED	1/1/2021	12/31/2021	34.00	All	Salary Employees
FIXED	1/1/2021	12/31/2021	18.10	All	Hourly Employees
FIXED	1/1/2022	12/31/2022	34.00	All	Salary Employees
FIXED	1/1/2022	12/31/2022	18.10	All	Hourly Employees
FIXED	1/1/2023	12/31/2023	38.00	All	Salary Employees
FIXED	1/1/2023	12/31/2023	18.10	All	Hourly Employees
FIXED	1/1/2024	12/31/2024	43.00	All	Salary Employees
FIXED	1/1/2024	12/31/2024	4.20	All	Hourly Employees
PROV.	1/1/2025	12/31/2027			Use same rates and conditions as those cited for fiscal year ending December 31, 2024

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding vacation.

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:
The costs of vacation are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation.

DEFINITION OF EQUIPMENT
Equipment is defined as 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.

The following fringe benefits are included in the fringe benefit rate(s):
FICA, SUI, WASHINGTON STATE LABOR & INDUSTRIES (WORKERS COMPENSATION AND DISABILITY INSURANCE), VACATION ACCRUAL, EMPLOYER 403(b) RETIREMENT PLAN CONTRIBUTIONS, HEALTH, DENTAL, VISION AND LIFE INSURANCE, EMPLOYEE ASSISTANCE PROGRAM, AND COMMUTING.

SPECIAL REMARKS:
The NIH policy on indirect costs pertaining to Genomic Arrays (NOT-OD-10-097) is effective as of 05/13/10.

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 PROPOSAL DUE DATE
The indirect cost rate and fringe benefit rate proposals for FYE 12/31/2025 have been received by our office and are currently under review.

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:

Institute for Systems Biology, The
(INSTITUTION)

(SIGNATURE)

GARY C STREICHER
(NAME)

DIRECTOR OF FINANCE
(TITLE)

2026.09.23
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Olulola O. Oluborode -S
(SIGNATURE)

Digitally signed by Olulola O. Oluborode -S
Date: 2026.08.30 14:09:44 -04'00'

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

05/21/2026
(DATE)

HHS REPRESENTATIVE: Lucy Siow
TELEPHONE: (415) 437-7820