

| NICRA Status | Applicable Rate | Applicable Base/ MTDC | Indirect Adjustment |
|---------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 1. Approved & Valid NICRA | Rate defined in NICRA | Base as defined in NICRA | N/A |
| 2. Expired NICRA with a Renewal Rate or Extension Application Pending | up to 15% (entity's accepted maximum rate with NFWF) | MTDC (Uniform Guidance Definition) = MTDC means 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). MTDC excludes 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 indirect costs, and with the approval of the cognizant agency for indirect costs. (\$200.68) | Per A.2 only, New Rate and Base applies for the effective period of the new NICRA and forward (not retroactive). |
| 3. Expired NICRA without a Renewal Rate or Extension Application Pending | up to 15% (entity's accepted maximum rate with NFWF) | MTDC (Uniform Guidance Definition) = MTDC means 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). MTDC excludes 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 indirect costs, and with the approval of the cognizant agency for indirect costs. (\$200.68) | N/A |
| 4. Never Had a NICRA | up to 15% (de minimis rate per Uniform Guidance) | MTDC (Uniform Guidance Definition) = MTDC means 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). MTDC excludes 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 indirect costs, and with the approval of the cognizant agency for indirect costs. (\$200.68) | N/A |