COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 5929796169
ORGANIZATION:
University of North Florida
1 UNF Drive
Jacksonville, FL 32224-2645

Date: 03/12/2026
FILING REF.: The preceding agreement was dated 09/09/2024

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	07/01/2023	06/30/2024	48.00	On-Campus	All Programs
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	All Programs
PRED.	07/01/2024	06/30/2027	48.00	On-Campus	All Programs
PRED.	07/01/2024	06/30/2027	16.00	Off-Campus	All Programs
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

*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 I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	52.92	All	Support Staff
FIXED	7/1/2024	6/30/2025	42.74	All	Admin./Prof. Staff
FIXED	7/1/2024	6/30/2025	35.20	All	Faculty
FIXED	7/1/2024	6/30/2025	69.25	All	Police
FIXED	7/1/2024	6/30/2025	38.38	All	Executive
FIXED	7/1/2025	6/30/2026	54.00	All	Support Staff
FIXED	7/1/2025	6/30/2026	43.93	All	Admin./Prof. Staff
FIXED	7/1/2025	6/30/2026	37.76	All	Faculty
FIXED	7/1/2025	6/30/2026	67.84	All	Police
FIXED	7/1/2025	6/30/2026	35.39	All	Executive
PROV.	7/1/2026	Until Amended			Use the same rates and conditions as those cited for fiscal year ending June 30, 2026.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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, holiday, sick leave pay and other paid absences 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, holiday, sick leave or are otherwise absent from work.

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). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe Benefits include: FICA, compensated absences/leave payouts, state retirement, workers' compensation, unemployment insurance, health insurance, life insurance, and disability insurance.

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.

This rate agreement updates the Indirect Cost Rates section only.

The next fringe benefit rate proposal. based on actual costs for the fiscal year ending 06/30/2025, was due in our office by 12/31/2025.

The next F&A rates proposal, based on actual costs for the fiscal year ending 06/30/2026 is due in our office by 12/31/2026.

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:

University of North Florida
(INSTITUTION)

Kimberly Mayer Digitally signed by Kimberly Mayer Date: 2026.04.09 14:03:00 -04'00'
(SIGNATURE)

Kimberly Mayer
(NAME)

Chief Research Officer
(TITLE)

April 7, 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: 2026.03.24 08:50:41 -04'00'
(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

03/12/2026
(DATE)

HHS REPRESENTATIVE: Stephen Hobday
TELEPHONE: (301) 492-4855