

NONPROFIT RATE AGREEMENT

EIN: 1636000724A1
 ORGANIZATION:
 Auburn University
 102 Samford Hall
 Auburn University, AL 36849

Date: 10/07/2024
 FILING REF.: The preceding
 agreement was dated
 09/12/2023

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	10/01/2020	09/30/2022	51.00	Main Campus	Organized Research
PRED.	10/01/2022	09/30/2023	51.00	Main Campus	Organized Research
PRED.	10/01/2023	09/30/2025	53.00	Main Campus	Organized Research
PRED.	10/01/2025	09/30/2026	54.00	Main Campus	Organized Research
FINAL	10/01/2020	09/30/2022	52.00	Main Campus	Instruction
PRED.	10/01/2022	09/30/2026	52.00	Main Campus	Instruction
FINAL	10/01/2020	09/30/2022	40.00	Main Campus	Other Sponsored Activities
PRED.	10/01/2022	09/30/2026	41.00	Main Campus	Other Sponsored Activities
FINAL	10/01/2020	09/30/2022	8.00	Main Campus	Intergovernmental Personnel Agreement
PRED.	10/01/2022	09/30/2026	8.00	Main Campus	Intergovernmental Personnel Agreement
PRED.	10/01/2022	09/30/2026	56.00	Main Campus	Research DOD Contract
PRED.	10/01/2022	09/30/2026	28.00	Off Campus	Research DOD Contract
PRED.	10/01/2020	09/30/2026	26.00	Off Campus	All Programs
PROV.	10/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Sep 30, 2026

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, participant support costs, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	10/1/2024	9/30/2025	28.70	All	Full-Time Employees
FIXED	10/1/2024	9/30/2025	10.60	All	Part Time
FIXED	10/1/2024	9/30/2025	3.40	All	Graduate Students
PROV.	10/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Sep 30, 2025.

**** 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:

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.

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:

FICA, Retirement, Life Insurance, Long-Term Disability Insurance, Unemployment Compensation, TIAA, Health Insurance, Medicare and On-the-Job Injury.

**The next Fringe Rate proposal for FYE 09/30/2024 is due by 03/31/2025.

**The next F&A Rate proposal for FYE 09/30/2025 is due by 03/31/2026.

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 \$5000.

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:

Auburn University

(INSTITUTION)

Kelli D. Shomaker
(SIGNATURE)

Kelli D. Shomaker
(NAME)

SVP for Bus. & Admin. and CFO
(TITLE)

10/21/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY) Digitally signed by Darryl W. Mayes -S
Darryl W. Mayes -S
Date: 2024.10.21 07:03:14 -04'00'

(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

10/07/2024
(DATE)

HHS REPRESENTATIVE: Ernest Kinneer

TELEPHONE: (301) 492-4855