

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 59-6002052  
 ORGANIZATION:  
 University of Florida  
 Finance & Accounting Division  
 PO Box 113200  
 Gainesville, FL 32611-3200

Date: 03/07/2025  
 FILING REF.: The preceding  
 agreement was dated  
 06/27/2024

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.

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### SECTION I: INDIRECT COST RATES

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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	07/01/2023	06/30/2024	52.50	On-Campus	Organized Research	
PRED.	07/01/2024	06/30/2025	52.50	On-Campus	Organized Research	
PRED.	07/01/2025	06/30/2028	53.50	On-Campus	Organized Research	
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	Organized Research	
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	Organized Research	
FINAL	07/01/2023	06/30/2024	34.10	On-Campus	AREC (A)	
PRED.	07/01/2024	06/30/2025	34.10	On-Campus	AREC (A)	
PRED.	07/01/2025	06/30/2028	36.50	On-Campus	AREC (A)	
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	AREC (A)	
PRED.	07/01/2024	06/30/2025	26.00	Off-Campus	AREC (A)	
PRED.	07/01/2025	06/30/2028	24.00	Off-Campus	AREC (A)	
FINAL	07/01/2023	06/30/2024	47.50	On-Campus	Instruction	
PRED.	07/01/2024	06/30/2025	47.50	On-Campus	Instruction	
PRED.	07/01/2025	06/30/2028	45.00	On-Campus	Instruction	
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	Instruction	
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	Instruction	
FINAL	07/01/2023	06/30/2024	32.60	On-Campus	Other Sponsored Activities	
PRED.	07/01/2024	06/30/2025	32.60	On-Campus	Other Sponsored Activities	
PRED.	07/01/2025	06/30/2028	30.00	On-Campus	Other Sponsored Activities	
FINAL	07/01/2023	06/30/2024	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2024	06/30/2025	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2025	06/30/2028	20.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2025	06/30/2028	69.50	On-Campus	Scripps – Org. Rsch. (B)	

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PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	Scripps – Org. Rsch (B)
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028

(A) Agriculture Research and Education Center and Florida Medical Entomology Lab within the Institute of Food and Agriculture Science.

(B) Herbert Wertheim UF Scripps Institute for Biomedical Innovation & Technology (University of Florida, Jupiter campus).

\*BASE

For periods up to and including 06/30/2025, the base is modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude 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 \$25,000. 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.

Effective 07/01/2025, the base is modified total direct costs, consisting of 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). Modified total direct costs shall exclude 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.

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**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	7/1/2024	6/30/2025	19.20	All	Clinical Faculty
FIXED	7/1/2024	6/30/2025	30.10	All	Faculty
FIXED	7/1/2024	6/30/2025	37.70	All	TEAMS/USPS Exempt
FIXED	7/1/2024	6/30/2025	50.60	All	TEAMS/USPS Hourly
FIXED	7/1/2024	6/30/2025	22.00	All	House Staff/Clinical Post Docs
FIXED	7/1/2024	6/30/2025	11.60	All	Grad Asst & Post Docs
FIXED	7/1/2024	6/30/2025	4.20	All	Other OPS/TEMP Faculty
FIXED	7/1/2024	6/30/2025	1.00	All	Student/OPS FWSP
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

**\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages.

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## **SECTION II: SPECIAL REMARKS**

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### 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: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. However, grants or contracts will not be subject to more than one F&A cost rate. Therefore, the rate will be determined by how the majority of activity is performed under the project (i.e. off-campus, in an REC, or for Other Sponsored Activities), and that rate will apply to the entire project.

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Fringe Benefits Include: FICA, State Unemployment, Workers' Compensation, Retirement, Life Insurance, Health Insurance, Leave Cash Outs, Sick Leave Pool Payments, Clinical Disability Insurance and Parental leave Program.

The rates contained in this agreement reflect the combined cost of the University of Florida Research Foundation, Inc. and will apply to grants and contracts awarded to the foundation.

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.

**APPLICATION OF INDIRECT COST RATES TO DOD CONTRACTS/SUBCONTRACTS:**

In accordance with DFARS 2231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect cost rates incurred by an institution of higher education under a DOD contract awarded after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the Department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by OMB Circular A-21.

TYPE	Effective Period	Rate (%)	Locations Applicable To
FINAL	07/01/23-06/30/24	54.5%	On-Campus Orgn. Research
PRED	07/01/24-06/30/25	54.5%	On-Campus Orgn. Research
PRED	07/01/25-06/30/28	56.0%	On-Campus Orgn. Research
FINAL	07/01/23-06/30/24	28.0%	Off-Campus Orgn. Research
PRED	07/01/24-06/30/25	28.0%	Off-Campus Orgn. Research
PRED	07/01/25-06/30/28	28.5%	Off-Campus Orgn. Research
PROV	07/01/28-Until Amended		Use same rates and conditions as those cited for fiscal year ended June 30, 2028.

Effective 4/2/2022 thru 06/30/2025, all awards and contracts associated with The Scripps Research Institute (TSRI) Florida Campus in Jupiter, FL were transitioned to the University of Florida, Jupiter campus. Until our office issues an updated rate agreement for the University of Florida which also covers the awards at this location, the awards included in TSRI's last proposal or awards that have been included in TSRI's next proposal will apply TSRI's current Florida F&A rate of 93.2%. TSRI Florida Campus will apply the University of Florida fringe benefits rate(s), as published.

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For all periods up to and including 06/30/2025, 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.

Effective 07/01/2025, 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 \$10,000.

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**SECTION III: GENERAL**

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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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

**BY THE INSTITUTION:**

University of Florida

(INSTITUTION)



(SIGNATURE)

Nicholas Kozlov

(NAME)

Interim Chief Financial Officer

(TITLE)

3/13/2025 | 12:16 PM EDT

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2025.03.12 07:32:34 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

03/07/2025

(DATE)

HHS REPRESENTATIVE: Steven Zuraf

TELEPHONE: (301) 492-4855