Docusign Envelope ID: 2BFC8B12-FBD2-80A7-832D-F820A404D8B6

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 591961248
ORGANIZATION:
Florida State University
Office - Sr. V.P. for Fin. & Admin, 214 Westcott Building
Tallahassee, FL 32306-1320

Date: 09/04/2026
FILING REF: The preceding agreement was dated 06/27/2024

The rates approved in this agreement are for use on grants, contracts, and other agreeements with the Federal Government, subject to the conditions in Section III.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES: FIXED FINAL PROV.(PROVISIONAL) PRED.(PREDETERMINED)

	EFFECTIVE PERIOD				
TYPE	**FROM**	**TO**	**RATE(%)**	**LOCATION**	**APPLICABLE TO**
PRED.	07/01/2023	06/30/2025	54.00	On-Campus	Organized Research (1)
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	Organized Research (1)
PRED.	07/01/2023	06/30/2025	50.00	On-Campus	Instruction (1)
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	Instruction (1)
PRED.	07/01/2023	06/30/2025	45.00	On-Campus	Other Sponsored Activities (1)
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	Other Sponsored Activities (1)
PRED.	07/01/2023	06/30/2025	58.50	On-Campus	NHMFL (2)
PRED.	07/01/2023	06/30/2025	26.00	Off-Campus	NHMFL (2)
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

(1) These rates apply to activities other than those conducted at the National High Magnetic Field Laboratory (NHMFL).
(2) These rates apply to all functions (Organized Research, Instruction, and Other Sponsored Activities) conducted at NHMFL

***BASE**

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.

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SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	07/01/2025	06/30/2026	25.30	All	Clinical Faculty
FIXED	07/01/2025	06/30/2026	31.90	All	Faculty
FIXED	07/01/2025	06/30/2026	28.00	All	Exec. Svc. / Athletic Coaches
FIXED	07/01/2025	06/30/2026	44.10	All	Admin. & Prof.
FIXED	07/01/2025	06/30/2026	51.50	All	Charter School Faculty
FIXED	07/01/2025	06/30/2026	56.50	All	USPS
FIXED	07/01/2025	06/30/2026	8.30	All	OPS & Temps / Grad. Assistants
FIXED	07/01/2025	06/30/2026	21.50	All	Post-Docs
FIXED	07/01/2025	06/30/2026	1.60	All	Students
FIXED	07/01/2025	06/30/2026	2.40	All	Athletic Coach Supplement
FIXED	07/01/2025	06/30/2026	5.40	All	Bonuses / One-Time Pays
FIXED	07/01/2025	06/30/2026	20.50	All	Overtime / Supplemental Pays
FIXED	07/01/2026	06/30/2027	26.60	All	Clinical Faculty
FIXED	07/01/2026	06/30/2027	34.30	All	Faculty
FIXED	07/01/2026	06/30/2027	28.80	All	Exec. Svc. / Athletic Coaches
FIXED	07/01/2026	06/30/2027	47.00	All	Admin. & Prof.
FIXED	07/01/2026	06/30/2027	55.60	All	Charter School Faculty
FIXED	07/01/2026	06/30/2027	59.50	All	USPS
FIXED	07/01/2026	06/30/2027	10.20	All	OPS & Temps
FIXED	07/01/2026	06/30/2027	6.30	All	Grad. Assistants
FIXED	07/01/2026	06/30/2027	26.40	All	Post-Docs
FIXED	07/01/2026	06/30/2027	1.80	All	Students
FIXED	07/01/2026	06/30/2027	2.90	All	Athletic Coach Supplement
FIXED	07/01/2026	06/30/2027	6.00	All	Bonuses / One-Time Pays
FIXED	07/01/2026	06/30/2027	24.30	All	Overtime / Supplemental Pays
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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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.

Fringe benefits include: FICA, FICA Medicare, workers' compensation, unemployment insurance, health insurance, life and disability insurance, terminating leave payout, and retirement.

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.

Equipment means an article of non-expendable tangible personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

This rate agreement updates the Fringe Benefit Rates section only.

The FY 2024 F&A proposal has been received and is under review. A fringe benefit rate proposal, based on actual costs for fiscal year ending June 30, 2026 is due no later than December 31, 2026.

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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. **USER 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.

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BY THE INSTITUTION

Florida State University
(INSTITUTION)

Signed by:
Joan Schenkel
47CA2F5E1D084CF...
(SIGNATURE)

Joan Schenkel
(NAME)

Associate Vice President for Research
(TITLE)

11/6/2026
(DATE)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(DEPT/AGENCY)

Signed by:
Olulola Oluborode
D7A2BB3FCB684CF...
(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

11/2/2026
(DATE)

HHS REPRESENTATIVE: Stephen Hobday
TELEPHONE: +1 (301) 492-4624