

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 870217280
 ORGANIZATION:
 Brigham Young University
 D-148 ASB
 P.O. Box 21128
 Provo, UT 84602-1128

Date: 09/15/2025
 FILING REF.: The preceding
 agreement was dated
 10/16/2024

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	01/01/2024	12/31/2028	51.50	On-Campus	Research
PRED.	01/01/2024	12/31/2028	26.00	Off-Campus	Research
PRED.	01/01/2024	12/31/2028	47.10	On-Campus	Instruction
PRED.	01/01/2024	12/31/2028	26.00	Off-Campus	Instruction
PROV.	01/01/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending December 31, 2028.

*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.

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	1/1/2025	12/31/2025	38.70	All	Administrative Employees
FIXED	1/1/2025	12/31/2025	31.40	All	Regular Faculty
FIXED	1/1/2025	12/31/2025	23.70	All	Visiting & Foreign Faculty, and Post Doctorates
FIXED	1/1/2025	12/31/2025	19.70	All	Employees with Retirement Benefits, Not Health Benefits (2)
FIXED	1/1/2025	12/31/2025	51.10	All	Regular Staff/Staff Employees
FIXED	1/1/2025	12/31/2025	7.70	All	Other (1)
FIXED	1/1/2026	12/31/2026	36.60	All	Administrative Employees
FIXED	1/1/2026	12/31/2026	29.60	All	Regular Faculty
FIXED	1/1/2026	12/31/2026	21.90	All	Visiting & Foreign Faculty, and Post Doctorates
FIXED	1/1/2026	12/31/2026	19.70	All	Employees with Retirement Benefits, Not Health Benefits (2)
FIXED	1/1/2026	12/31/2026	48.50	All	Regular Staff/Staff Employees
FIXED	1/1/2026	12/31/2026	7.70	All	Other (1)
PROV.	1/1/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending December 31, 2026

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

Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

(1) Other includes Adjunct Faculty with no benefits, summer work for students not enrolled in classes, part-time non-student staff with no benefits, and miscellaneous W-2 wage items that incur FICA taxes.

(2) Employees with Retirement Benefits, Not Health Benefits" is for employee categories that are eligible for retirement benefits, but not health benefits. It includes Administrative and Faculty overload, Staff overtime, Supplemental Faculty Spring/Summer salary, Part-time Faculty and Staff with benefits, and Continuing Education Adjunct Faculty (who are also full-time faculty). It also includes professorships (whose wages are never charged to Sponsored Awards).

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 following fringe benefits are included in the fringe benefit rate(s): FICA, Retirement, Medical/Life/Industrial/Unemployment Insurance, Annuity, and Postretirement Medica/Life Insurance.

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: A project is considered off-campus if the activity is conducted at locations other than in University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project.

DEFINITION OF EQUIPMENT

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

NEXT PROPOSAL DUE DATES

The next indirect cost rate proposal based on actual costs for fiscal year ending 12/31/2027 will be due by 06/30/2028. The next fringe benefit rate proposal based on actual costs for fiscal year ending 12/31/2025 will be due by 06/30/2026.

This rate agreement updates Section I: Fringe Benefit Rates only.

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:

Brigham Young University

(INSTITUTION)

Alan L. Moose
(SIGNATURE)

Alan L. Moose
(NAME)

Asst. Admin. VP. Finance
(TITLE)

Jan. 12, 2026
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O. Oluborode
(SIGNATURE) Digitally signed by
Olulola O. Oluborode

Olulola Oluborode
(NAME) Date: 2025.10.02
13:33:44 -04'00'

Director, Cost Allocation Services
(TITLE)

09/15/2025
(DATE)

HHS REPRESENTATIVE: Diana Cordoba
TELEPHONE: (301) 492-4855