

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 63-6005396  
ORGANIZATION:  
University of Alabama at Birmingham  
921 Administration Building 701 20th Street South  
Birmingham, AL 35294-0109

Date: 09/18/2025  
FILING REF.: The preceding  
agreement was dated  
05/23/2025

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	10/01/2023	09/30/2024	48.50	On-Campus	Organized Research	
FINAL	10/01/2023	09/30/2024	45.00	On-Campus	Instruction	
FINAL	10/01/2023	09/30/2024	36.00	On-Campus	Other Sponsored Activities	
FINAL	10/01/2023	09/30/2024	5.40	Off-Campus	IPA (1)	
FINAL	10/01/2023	09/30/2024	26.00	Off-Campus	All Programs	
PRED.	10/01/2024	09/30/2025	48.50	On-Campus	Organized Research	
PRED.	10/01/2024	09/30/2025	45.00	On-Campus	Instruction	
PRED.	10/01/2024	09/30/2025	36.00	On-Campus	Other Sponsored Activities	
PRED.	10/01/2024	09/30/2025	5.40	Off-Campus	IPA (1)	
PRED.	10/01/2024	09/30/2025	26.00	Off-Campus	All Programs	
PRED.	10/01/2025	09/30/2028	49.00	On-Campus	Organized Research	
PRED.	10/01/2025	09/30/2028	46.00	On-Campus	Instruction	
PRED.	10/01/2025	09/30/2028	36.00	On-Campus	Other Sponsored Activities	
PRED.	10/01/2025	09/30/2028	7.00	Off-Campus	IPA (1)	
PRED.	10/01/2025	09/30/2028	26.00	Off-Campus	All Programs	
PROV.	10/01/2028	Until Amended				Use same rates and conditions as those cited for fiscal year ending September 30, 2028

(1) The Federal "Intergovernmental Personnel Act (IPA)", for those University employees working on Federal grants, but performing their work at Federal agency locations. The IPA rate is calculated by: 1) Allocating a portion of the institution's total SPA costs to it, based on the total amount of IPA awards MTDC to total externally sponsored awards MTDC, and 2) Allocating to it just a portion of specific General Administration costs ("Financial Affairs Budget & Payroll" and "Human Resources" from schedule H3), incurred by UAB to support the activities of those in this special situation.

\*BASE

For all awards beginning 09/30/2025 and earlier, the Base is as follows:

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).

For all awards beginning 10/1/2025 and later, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; 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\*\***

<b>TYPE</b>	<b>FROM</b>	<b>TO</b>	<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>
FIXED	10/1/2024	9/30/2025	31.60	University	Faculty
FIXED	10/1/2024	9/30/2025	10.60	University	Part-time, Temporary & Irregular
FIXED	10/1/2024	9/30/2025	25.60	University	Post Docs
FIXED	10/1/2024	9/30/2025	36.00	University	All Others
FIXED	10/1/2024	9/30/2025	17.70	Hospital	Part-time, Temporary & Irregular
FIXED	10/1/2024	9/30/2025	19.20	Hospital	Residents, Fellows & Post Docs
FIXED	10/1/2024	9/30/2025	39.60	Hospital	All Others
FIXED	10/1/2025	9/30/2026	35.40	University	Faculty
FIXED	10/1/2025	9/30/2026	10.10	University	Part-time, Temporary & Irregular
FIXED	10/1/2025	9/30/2026	26.30	University	Post Docs
FIXED	10/1/2025	9/30/2026	39.90	University	All Others
FIXED	10/1/2025	9/30/2026	19.70	Hospital	Part-time, Temporary & Irregular
FIXED	10/1/2025	9/30/2026	22.90	Hospital	Residents, Fellows & Post Docs
FIXED	10/1/2025	9/30/2026	40.20	Hospital	All Others
PROV.	10/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending September 30, 2026

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

Salaries and Wages

Part-time Temporary/Irregular are not being combined with Students. The University has elected to waive any recovery for the Students.

---

## 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.

### Equipment Definition:

For all awards beginning 09/30/2025 and earlier, equipment means article of nonexpendable, tangible personal property having a useful life of more than one year(s) and an acquisition cost of \$5,000 or more per unit.

For all awards beginning 10/1/2025 and later, equipment means article of nonexpendable, tangible personal property having a useful life of more than one year(s) and an acquisition cost of \$10,000 or more per unit.

Fringe Benefits Include: FICA, Health & Life Insurance, Workers' Compensation, Salary Continuation, State Unemployment, Disability Insurance, Educational Assistance, Employee Training, EAP, Terminal Vacation Pay, Teacher's Retirement and TIAA/CREF, New Employee Orientation, Parental Leave, Benefit Focus, and Health EFX.

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

This rate agreement only updates the fringe benefit rates.

Next F&A rates proposal based on fiscal year ending 09/30/2027 will be due in our office by 03/31/2028. The next fringe benefit rates proposal based on actual costs from the fiscal year ending 09/30/2025 will be due in our office by 03/31/2026.

### 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 Alabama at Birmingham

(INSTITUTION)

*Stephanie Mullins*

(SIGNATURE)

Stephanie Mullins

(NAME)

Vice President for Finance

(TITLE)

09/22/2025

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O.

Oluborode

(SIGNATURE)\_S

Digitally signed by

Olulola O.

Oluborode -S

Date: 2025.09.19

12:39:16 -04'00'

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

09/18/2025

(DATE)

HHS REPRESENTATIVE: Ernest Kinneer

TELEPHONE:

(214) 767-3261