



DEPARTMENT OF THE NAVY
OFFICE OF NAVAL RESEARCH
875 NORTH RANDOLPH STREET
SUITE 1425
ARLINGTON, VA 22203-1995

IN REPLY REFER TO:

Agreement Date: July 1, 2026

NEGOTIATION AGREEMENT

INSTITUTION: **OKLAHOMA STATE UNIVERSITY
STILLWATER, OKLAHOMA 74078**

The Fringe Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Oklahoma State University by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for the Oklahoma State University Fiscal Year 2027. This rate agreement supersedes all previous the agreements/determinations related to these rates for Fiscal Year 2027.

Section I: RATES - TYPE: FIXED (FIXED)

Fringe Benefits Rates:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE EMPLOYEE</u>	<u>LOCATION</u>
Fixed	7/1/26	6/30/27	30.55%	(a)	Faculty	OSU - General University
Fixed	7/1/26	6/30/27	21.12%	(a)	Non-Retirement Faculty	OSU - General University
Fixed	7/1/26	6/30/27	34.29%	(a)	Staff	OSU - General University
Fixed	7/1/26	6/30/27	6.29%	(a)	Temporary	OSU - General University
Fixed	7/1/26	6/30/27	9.95%	(a)	Graduate Student	OSU - General University
Fixed	7/1/26	6/30/27	1.75%	(a)	Student	OSU - General University
Fixed	7/1/26	6/30/27	32.66%	(a)	Faculty	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	15.70%	(a)	Non-Retirement Faculty	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	36.88%	(a)	Staff	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	7.09%	(a)	Temporary	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	8.40%	(a)	Graduate Student	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	2.24%	(a)	Student	OSU - Agricultural Sciences
Fixed	7/1/26	6/30/27	27.98%	(a)	Faculty	OSU - Veterinary Medicine
Fixed	7/1/26	6/30/27	19.15%	(a)	Non-Retirement Faculty	OSU - Veterinary Medicine
Fixed	7/1/26	6/30/27	33.86%	(a)	Staff	OSU - Veterinary Medicine
Fixed	7/1/26	6/30/27	6.57%	(a)	Temporary	OSU - Veterinary Medicine
Fixed	7/1/26	6/30/27	8.70%	(a)	Graduate Student	OSU - Veterinary Medicine
Fixed	7/1/26	6/30/27	2.65%	(a)	Student	OSU - Veterinary Medicine

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE EMPLOYEE</u>	<u>LOCATION</u>
Fixed	7/1/26	6/30/27	34.21%	(a)	Faculty	Institute of Technology
Fixed	7/1/26	6/30/27	37.96%	(a)	Staff	Institute of Technology
Fixed	7/1/26	6/30/27	8.66%	(a)	Temporary	Institute of Technology
Fixed	7/1/26	6/30/27	0.15%	(a)	Student	Institute of Technology
Fixed	7/1/26	6/30/27	33.28%	(a)	Faculty	Oklahoma City Campus
Fixed	7/1/26	6/30/27	35.47%	(a)	Staff	Oklahoma City Campus
Fixed	7/1/26	6/30/27	8.24%	(a)	Temporary	Oklahoma City Campus
Fixed	7/1/26	6/30/27	1.22%	(a)	Student	Oklahoma City Campus
Fixed	7/1/26	6/30/27	19.22%	(a)	Faculty	Center for Health Sciences
Fixed	7/1/26	6/30/27	2.03%	(a)	Non-Retirement Faculty	Center for Health Sciences
Fixed	7/1/26	6/30/27	31.27%	(a)	Staff	Center for Health Sciences
Fixed	7/1/26	6/30/27	8.48%	(a)	Temporary	Center for Health Sciences
Fixed	7/1/26	6/30/27	11.22%	(a)	Graduate Student	Center for Health Sciences
Fixed	7/1/26	6/30/27	0.00%	(a)	Student	Center for Health Sciences
Fixed	7/1/26	6/30/27	41.21%	(a)	Staff	Tulsa Campus
Fixed	7/1/26	6/30/27	9.22%	(a)	Temporary	Tulsa Campus
Fixed	7/1/26	6/30/27	0.00%	(a)	Student	Tulsa Campus

DISTRIBUTION BASES

(a) Salaries and Wages of respective Employee Category

SECTION II - GENERAL TERMS AND CONDITIONS

A. LIMITATIONS: Use of the rates set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations (e.g., award term with indirect rate cap). The rates are applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of any or all of the rates agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the institution were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the institution and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the institution which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of these rates require the prior written approval of the authorized representative of the

cognizant agency for indirect costs. 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 such approval may result in subsequent cost disallowances.

C. FIXED RATES WITH CARRY-FORWARD PROVISIONS: The fixed rates contained in this agreement are based on estimates of the costs for FY 2027. When actual costs for this fiscal year are determined, adjustments will be applied to a rate negotiation for a subsequent fiscal year to recognize the difference between the FY 2027 estimated costs used to establish the fixed rates and the negotiated actual FY 2027 costs.

D. CARRY FORWARD AMOUNTS: The Office of Naval Research Negotiation Agreement dated May 31, 2024 established fixed Fringe Benefits rates with carry-forward provisions for Oklahoma State University's Fiscal Year ending June 30, 2025. This negotiation agreement records agreement on the final carry-forward amounts resulting from determination of actual costs for Fiscal Year 2025. These costs have been determined in accordance with the provisions of 2 CFR Part 200. The fixed Fringe Benefits rates set forth in SECTION I are inclusive of the Final Fiscal Year 2025, with the exception of Center for Health Sciences with a remaining balance of (\$6,232), and remaining Final Fiscal Year 2023 carry-forwards amounts shown below in the amount of (\$11,508). The final 2023 carry-forward amounts are liquidated in their entirety with the exception of the Tulsa-Student carry-forward. The unliquidated carry-forward balance of (\$645) for the Tulsa-Student category will be liquidated in a future rate negotiation.

() represents over-recovery

FY 2025 CFW Liquidated in FY 2027 Rates

<u>Location</u>	<u>Fringe Benefit Employment Category</u>						Student Unliquidated CFW Balance
	Faculty	Non-Retirement Faculty	Staff	Temporary	Graduate Student	Student	
OSU - General University	(\$608,995)	\$19,727	(\$2,995,042)	(\$258,917)	(\$14,295)	\$62,745	\$0
OSU - Ag. Sciences	(\$296,938)	(\$37,744)	(\$1,153,121)	(\$31,238)	(\$48,733)	\$4,431	\$0
OSU - Veterinary Medicine	(\$86,713)	(\$21,056)	(\$313,579)	(\$9,481)	\$1,441	\$4,187	\$0
Institute of Technology	(\$127,781)		(\$69,831)	(\$23,115)		\$150	\$0
Oklahoma City Campus	(\$126,456)		(\$185,504)	(\$9,949)		\$318	\$0
Center for Health Sciences	(\$399,387)	(\$65,497)	(\$712,686)	\$6,139	\$4,432	(\$9,684)	(\$6,232)
Tulsa Campus			\$32,517	\$1,533		\$109	\$0

FY 2024 CFW Liquidated in FY 2027 Rates

<u>Location</u>	Student	Student Unliquidated CFW Balance
Tulsa Campus	(\$11,508)	(\$11,508)

<u>Location</u>	Student	Student Unliquidated CFW Balance
Tulsa Campus	(\$121)	(\$645)

F. SPECIAL REMARKS: The Government's agreement with the rates set forth in Section I is not an acceptance of the Oklahoma State University's accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by Oklahoma State University is on a non-precedence-setting basis and does not imply Government acceptance.

FOR THE U.S. GOVERNMENT:

BETTY TINGLE
Contracting Officer

Date _____

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