



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

IN REPLY REFER TO:

Agreement Date: September 22, 2025

[Supersedes Rate Agreement dated: May 6, 2025]

NEGOTIATION AGREEMENT

INSTITUTION: **GEORGIA INSTITUTE OF TECHNOLOGY
GEORGIA TECH RESEARCH CORPORATION
ATLANTA, GEORGIA 30332**

The Fringe Benefit rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Georgia Institute of Technology/Georgia Tech Research Corporation (GIT/GTRC) 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 GIT/GTRC's Fiscal Year 2026. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2026.

SECTION I: RATES – TYPE FIXED

Fringe Benefits Rates:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE TO</u>	<u>LOCATION</u>
Fixed	07/01/25	06/30/26	33.4%	(a)	Full Benefits	RI*
Fixed	07/01/25	06/30/26	24.5%	(b)	Limited Benefits	RI
Fixed	07/01/25	06/30/26	1.4%	(c)	Partial Benefits	RI
Fixed	07/01/25	06/30/26	7.3%	(d)	Grad Student Health	RI

*Resident Instruction

DISTRIBUTION BASES

(a) Salaries and wages of (i) regular full-time faculty, (ii) principal investigators, (iii) professional and administrative staff, (iv) joint staff, (v) temporary academic or research professionals participating in Institute retirement programs and group health and life insurance, (vi) bi-weekly permanent employees, and (vii) part-time employees who work at least 75 percent of a full-time work schedule.

(b) Salaries and wages of part-time employees who work at least 50 percent but less than 75 percent of a full-time work schedule.

(c) Salaries and wages of employees who participate in all or part of the social security program but do not participate in retirement or group health and life insurance plans. This rate covers (i) temporary classified persons, (ii) temporary academic or research professionals not eligible for the retirement programs or group health or life insurance coverage, (iii) student employees who are registered for less than a full academic load, and (iv) part-time employees employed for less than 50 percent of a full work schedule.

(d) Salaries and wages of Graduate Research and Graduate Teaching Assistants who qualify for the graduate tuition remission award and who provide services to GIT at 33% to 50% time while being registered for at least 12 credit hours.

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. 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 2026. 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 2026 estimated costs used to establish the fixed rates and the negotiated actual FY 2026 costs.

~~**D. CARRY FORWARD AMOUNTS:** The following estimated FY 2024 carry forward amounts were included in the establishment of the FY 2026 rates:~~

FY2024

<u>Rate Type</u>	<u>Estimate CFW</u>
Partial Benefits	(\$3,697)
Full Benefits	\$2,335,022
Limited Benefits	(\$447)
Graduate Student	\$244,116

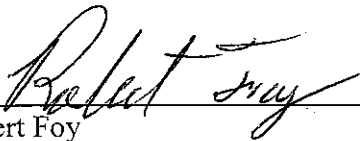
() Denotes over-recovery.

E. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I are negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts, and other agreements to which 2 CFR Part 200 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.

Accepted:

FOR GEORGIA INSTITUTE OF TECHNOLOGY:
GEORGIA TECH RESEARCH CORP.

FOR THE U.S. GOVERNMENT:



Robert Foy
Executive Director/General Mgr GTRC/GTARC

Betty J. Tingle
Contracting Officer

9/22/25

Date

9-22-2025

Date

For information concerning this agreement contact:

Betty Tingle, Contracting Officer
Office of Naval Research

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