

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 99-6000354
 ORGANIZATION:
 University of Hawaii
 2440 Campus Road
 Box 368
 Honolulu, HI 96822

Date: 12/17/2025
 FILING REF.: The preceding
 agreement was dated
 06/07/2024

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)	
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
PRED.	07/01/2017	06/30/2019	41.50	On-Campus	Organized Res.	
PRED.	07/01/2019	06/30/2020	43.00	On-Campus	Organized Res.	
PRED.	07/01/2020	06/30/2021	44.50	On-Campus	Organized Res.	
PRED.	07/01/2021	06/30/2022	45.00	On-Campus	Organized Res.	
PRED.	07/01/2022	06/30/2023	45.50	On-Campus	Organized Res.	
PRED.	07/01/2017	06/30/2019	24.00	Off-Campus	Organized Res.	
PRED.	07/01/2019	06/30/2023	26.00	Off-Campus	Organized Res.	
PRED.	07/01/2017	06/30/2019	40.00	On-Campus	Instruction	
PRED.	07/01/2019	06/30/2023	45.00	On-Campus	Instruction	
PRED.	07/01/2017	06/30/2023	26.00	Off-Campus	Instruction	
PRED.	07/01/2017	06/30/2019	32.00	On-Campus	Other Sponsored Act	
PRED.	07/01/2019	06/30/2023	36.50	On-Campus	Other Sponsored Act	
PRED.	07/01/2017	06/30/2023	26.00	Off-Campus	Other Sponsored Act	
PRED.	07/01/2017	06/30/2019	3.30	(A)	Direct Projects	
PRED.	07/01/2019	06/30/2023	3.10	(A)	Direct Projects	
PRED.	07/01/2017	06/30/2019	6.60	(B)	(C)	
PRED.	07/01/2019	06/30/2023	8.00	(B)	(C)	
PRED.	07/01/2017	06/30/2019	54.00	(D)	Organized Res.	
PRED.	07/01/2019	06/30/2020	55.00	(D)	Organized Res.	
PRED.	07/01/2020	06/30/2021	55.50	(D)	Organized Res.	
PRED.	07/01/2021	06/30/2022	56.00	(D)	Organized Res.	
PRED.	07/01/2022	06/30/2023	56.50	(D)	Organized Res.	
PRED.	07/01/2018	06/30/2019	4.30	Off-Campus	(E)	

PRED.	07/01/2019	06/30/2023	1.80	Off-Campus	(E)
PRED.	07/01/2017	06/30/2023	9.00	Off-Campus	(F)
PROV.	07/01/2023	Until Amended			(G)

(A) Research Corp. of U.H.

(B) Applied Research Laboratory

(C) University Affiliated Research Center

(D) Kaka'ako campus including Gold Bond Building

(E) Intergovernmental Personnel Act Agreements

(F) SOEST Ship Operations

(G) Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

*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	7/1/2025	6/30/2026	0.73	(1)	UH (A)
FIXED	7/1/2025	6/30/2026	1.02	(1)	UH (B)
FIXED	7/1/2025	6/30/2026	1.49	(1)	UH (C)
FIXED	7/1/2025	6/30/2026	0.00	(2)	RCUH (A)
FIXED	7/1/2025	6/30/2026	0.80	(2)	RCUH (B)
FIXED	7/1/2025	6/30/2026	1.14	(2)	RCUH (C)
FIXED	7/1/2026	6/30/2027	0.83	(1)	UH (A)
FIXED	7/1/2026	6/30/2027	0.87	(1)	UH (B)
FIXED	7/1/2026	6/30/2027	1.28	(1)	UH (C)
FIXED	7/1/2026	6/30/2027	0.00	(2)	RCUH (A)
FIXED	7/1/2026	6/30/2027	1.00	(2)	RCUH (B)
FIXED	7/1/2026	6/30/2027	1.24	(2)	RCUH (C)
PROV.	7/1/2027	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.

(1) University of Hawaii (UH)

(2) Research Corporation of the University of Hawaii (RCUH)

UH (A) Student Employees (including Graduate Assistants)

UH (B) Faculty, Staff, not eligible for vacation

UH (C) Faculty and Staff, eligible for vacation

RCUH (A) Regular Status Employees, less than 50% FTE and all other non-Regular status employees

RCUH (B) Regular Status Employees, 50% FTE or greater but less than 13 months of services

RCUH (C) Employee, 50% FTE or greater and 13 months or more of service

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.

UNIVERSITY OF HAWAII (UH) (1):

UH Fringe Benefit Rates: UNEMPLOYMENT, WORKER'S COMPENSATION, AND TERMINAL VACATION PAYOUT RESERVE.

STATE OF HAWAII Fringe Benefit Rates: FICA, PENSION ACCUMULATION, PENSION ADMINISTRATION, RETIREE HEALTH INSURANCE, OTHER POST-EMPLOYMENT BENEFITS.

The following fringe benefits are specifically identified to each UH employee and are charged individually as direct costs: HEALTH INSURANCE AND GROUP LIFE INSURANCE.

RESEARCH CORPORATION OF THE UNIVERSITY OF HAWAII (RCUH) (2):

RCUH Fringe Benefit Rates: UNEMPLOYMENT, TERMINAL UNUSED SICK LEAVE PARTIAL PAYOUT RESERVE, AND TERMINAL VACATION PAYOUT RESERVE.

The following fringe benefits are specifically identified to each RCUH employee and are charged individually as direct costs: FICA, HEALTH INSURANCE (MEDICAL AND DENTAL), FLEXIBLE SPENDING ACCOUNT (FSA), RETIREMENT, GROUP LIFE INSURANCE, LONG TERM DISABILITY, LONG TERM CARE, WORKERS COMPENSATION.

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: For all activities performed in facilities not owned by the institution and to which either rent is directly allocated to the project(s), or activities are conducted in third party space rent free, the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate according to location and purpose. In the case that one rate is required by the sponsor, if more than 50% of a project is performed off-site, the off-site rate will apply.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

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

NEXT PROPOSAL DUE DATE

An indirect cost based on actual costs for 06/30/22 has been received. A fringe benefit cost proposal based on actual costs for FYE 06/30/26 will be due by 12/31/26.

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 Hawaii

(INSTITUTION)



(SIGNATURE)

Chad Walton

(NAME)

Interim Vice President for Research and Innovation

(TITLE)

January 15, 2026

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O. Oluborode

(SIGNATURE)

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Date: 2026.01.08
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Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

12/17/2025

(DATE)

HHS REPRESENTATIVE: Diana Cordoba

TELEPHONE: (301) 492-4855