



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

IN REPLY REFER TO:

Agreement Date: August 15, 2025
[Supersedes Agreement Dated: May 1, 2025]

NEGOTIATION AGREEMENT

**INSTITUTION: UNIVERSITY OF ALASKA
FAIRBANKS, ALASKA 99775**

The Staff Benefits and Leave Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the University of Alaska 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 University of Alaska 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 (FIXED)

Staff Benefits:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>Base (a)</u>	<u>Employee Category</u>
Fixed	07/01/25	06/30/26	59.5%	Classified Non-Union (NR)
Fixed	07/01/25	06/30/26	53.1%	Classified, AHECTE ¹ Union (CR)
Fixed	07/01/25	06/30/26	48.0%	APT ² Exempt (XR)
Fixed	07/01/25	06/30/26	28.1%	Executive (EX)
Fixed	07/01/25	06/30/26	28.1%	Faculty Academic Leadership (nonrep) (FR)
Fixed	07/01/25	06/30/26	28.1%	Faculty, Non-Represented (FN)
Fixed	07/01/25	06/30/26	35.3%	Faculty UNAC ³ Union (F9)
Fixed	07/01/25	06/30/26	9.3%	Faculty Adjunct Union (FT, FW)
Fixed	07/01/25	06/30/26	6.8%	Temporary/Student (CT, GN, GT, NT, SN, ST, XT)

Leave Benefits:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>Base (b)</u>	<u>Employee Category</u>
Fixed	07/01/25	06/30/26	22.0%	Classified Non-Union (NR)
Fixed	07/01/25	06/30/26	21.4%	Classified, AHECTE ¹ Union (CR)
Fixed	07/01/25	06/30/26	22.1%	APT ² Exempt (XR)
Fixed	07/01/25	06/30/26	21.2%	Executive (EX)
Fixed	07/01/25	06/30/26	21.2%	Faculty Academic Leadership (nonrep) (FR)
Fixed	07/01/25	06/30/26	15.8%	Faculty UNAC ³ Union (F9)
Fixed	07/01/25	06/30/26	15.8%	Faculty, Non-Represented (FN)

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>Base (b)</u>	<u>Employee Category</u>
Fixed	07/01/25	06/30/26	0.0%	Faculty Adjunct Union (FT, FW)
Fixed	07/01/25	06/30/26	0.3%	Temporary/Student (CT, GN, GT, NT, SN, ST, XT)

Notes: ¹Alaska Higher Education Crafts and Trade Employees

²Administrative/Professional/Technical

³United Academics

DISTRIBUTION BASES

- (a) Staff benefits rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.
- (b) Leave benefits rates are applied to base salaries excluding: overtime, miscellaneous pay, and paid leave.

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 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 FY2024 carry-forward amounts were included in the establishment of the FY 2026 rates:

<u>Employee Category</u>	<u>STAFF BENEFITS</u>	<u>LEAVE BENEFITS</u>
Classified Non-Union (NR)	\$1,760,955*	\$ 178,035**
Classified, AHECTE ¹ Union (CR)	\$ 232,280	\$ (21,019)
APT ² Exempt (XR)	\$5,154,766	\$1,288,835
Executive, Faculty Academic Leadership (nonrep) (EX, FR)	\$ 234,611	\$ 181,222
Faculty, Non-Represented (FN)	***	****
Faculty UNAC ³ Union (F9)	\$3,412,017	\$ 386,345
Faculty Adjunct Union (FT, FW)	\$ (61,895)	\$ 0
Temporary/ Student (CT, GN, GT, NT, SN, ST, XT)	\$ 75,843	\$ 9,384

() Denotes Over-Recovery

* Effective FY24 the Extended Temporary (NX, XX e-classes) have been phased out and the NX, XX final CFW amount has been combined with the Classified (NR) e-class. NR \$1,760,157 + \$798 (NX, XX) = \$1,760,955

** Effective FY24 the Extended Temporary (NX, XX e-classes) have been phased out and the NX, XX final CFW amount has been combined with the Classified (NR) e-class. NR \$53,774 + \$124,261 (NX, XX) = \$178,035

*** Employee category Faculty, Non-Represented (FN) is included in the Executive, Faculty Academic Leadership (nonrep) (EX, FR) group for staff benefit purposes.

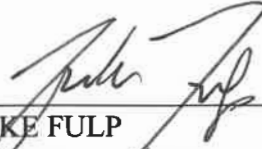
**** Employee category Faculty, Non-Represented (FN) is included in the Faculty UNAC³ Union (F9) for leave purposes.

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.

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

Accepted:

FOR THE UNIVERSITY OF ALASKA:


 LUKE FULP
 Chief Financial Officer

08/15/2025
 Date

FOR THE U.S. GOVERNMENT:

MITCHELL.SHEA.KE
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Digitally signed by MITCHELL.SHEA.KERSEY.1049331
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SHEA K. MITCHELL
 Contracting Officer

August 22, 2025

Date

For information concerning this agreement contact:

Shea K. Mitchell
Office of Naval Research
875 North Randolph Street
Arlington, VA 22203-1995

Phone: (564) 226-8605
E-mail: Shea.k.mitchell2.civ@us.navy.mil