



DEPARTMENT OF THE NAVY

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

IN REPLY REFER TO:

Agreement Date: December 12, 2024

NEGOTIATION AGREEMENT

INSTITUTION: **LOUISIANA TECH UNIVERSITY**
RUSTON, LA 71272

The Fringe Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Louisiana Tech 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 Louisiana Tech University Fiscal Year 2025. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2025.

Section I: RATES - TYPE: PREDETERMINED (PRED)

Fringe Benefits Rates:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE TO</u>
Pred.	7/1/24	6/30/25	18.90%	(a)	No Retirement
Pred.	7/1/24	6/30/25	39.78%	(a)	Teacher Retirement
Pred.	7/1/24	6/30/25	53.64%	(a)	State Retirement
Pred.	7/1/24	6/30/25	9.37%	(a)	Social Security
Pred.	7/1/24	6/30/25	41.00%	(a)	Optional Retirement
Pred.	7/1/24	6/30/25	8.42%	(a)	University Intern
Pred.	7/1/24	6/30/25	23.10%	(a)	Public School

DISTRIBUTION BASES

(a) Salaries and wages of employees in the respective retirement program

Retirement Systems: No Retirement includes employees under the Deferred Retirement Option Program (DROP) and some foreign employees not subject to Social Security. All Non-classified employees since July 1992 are placed in Teacher Retirement. The Louisiana Teachers' Retirement System requires eligible new employees to irrevocably elect either the Regular Teachers' Retirement Plan, a defined benefits retirement program, or the Optional Retirement Plan, a defined contributions program under IRS Code 401(a). The Optional Retirement Plan is an alternative retirement plan that provides portability for program members and has been

available since 1990. Civil Service Employees are usually in the State Retirement System. Temporary and Part-time employees who are not presently in the State or Teacher Retirement system are placed in Social Security. University Interns are full or part-time employees normally employed on a 9 to 11 month basis and are subject to Social Security, Medicare, Workmen's Comp and Unemployment Benefits only. Public school teachers in Louisiana who are members of the Teacher's Retirement System and paid a stipend or salary by any public agency are placed in Public School Retirement. Fringe benefits do not apply to termination pay, overtime pay, graduate assistants, teaching assistants, research assistants, other part time student employees or Civil Service Awards.

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. PREDETERMINED RATES: The predetermined rates contained in this agreement are not subject to adjustment in accordance with the provisions of 2 CFR Part 200, subject to the limitations contained in Part A of this section.

D. 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.

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

Accepted:
FOR LOUISIANA TECH UNIVERSITY:



Lisa L. Cole
Vice President for Finance
12/18/2024

Date

FOR THE U.S. GOVERNMENT:

WOOD.LINDA.MOR
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Date: 2025.01.14
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Linda Morgan Wood
Contracting Officer
1/14/25

Date

For information concerning this agreement contact:

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