DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street, Suite 1140
Dallas, Texas 75202
Email: support_icas@psc.hhs.gov

June 30, 2026

John Jesse III
Treasurer
Creighton University
2500 California Plaza
Omaha, NE 68178

Dear Mr. Jesse,

A copy of an indirect cost/fringe benefit rate agreement is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal government.

In addition, both parties agree that the difference between the fixed and actual fringe benefit costs for the fiscal year ended June 30, 2025 are:

- Over-recovery of $332,947 applicable to Full-Time Employees.
- Over-recovery of $124,476 applicable to Part-Time Employees.

These amounts are included in your fixed fringe benefit rates for the fiscal year ending June 30, 2027.

To indicate your concurrence with the understanding cited above, please have this agreement and this letter signed by an authorized representative of your organization via DocuSign within ten (10) business days of receipt. Upon receipt of the fully executed agreement, we will reproduce and distribute it to the appropriate Federal awarding agencies for their use.

A fringe benefit rate proposal, together with supporting documentation, is required to substantiate your claim for indirect costs under Federal grants and contracts. Accordingly, your next fringe benefit rate proposal, based on actual costs for the fiscal year ending 6/30/2026 is due to this office by 12/31/2026. Please submit your fringe benefit rate proposal via the ICAS portal at: http://portal.icas.hhs.gov.

Sincerely,

Signed by:
Olulola Oluborode
D7A2BB3FCB684CF...

Olulola Oluborode

Deputy Director
Cost Allocation Services

Concurrence:

Signed by:
John J Jesse III
A3E4155F4827427...
Signature

John Jesse III
Name

Treasurer
Title

8/7/2026
Date

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 470376583
ORGANIZATION:
Creighton University
2500 California Plaza,
Omaha, NE 68178-0410

Date: 06/30/2026
FILING REF: The preceding agreement was dated 03/25/2025

The rates approved in this agreement are for use on grants, contracts, and other agreeements with the Federal Government, subject to the conditions in Section III.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES: FIXED FINAL PROV.(PROVISIONAL) PRED.(PREDETERMINED)

	EFFECTIVE PERIOD				
TYPE	**FROM**	**TO**	**RATE(%)**	**LOCATION**	**APPLICABLE TO**
PRED.	07/01/2022	06/30/2025	47.00	On Campus	Organized Research
PRED.	07/01/2022	06/30/2025	46.00	On Campus	Instruction
PRED.	07/01/2022	06/30/2025	26.00	Off Campus	All Programs
PROV.	07/01/2025	Until Amended			Use Same Rates and conditions as those cited for fiscal year ending 06-30-2025

***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**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	07/01/2025	06/30/2026	24.20	All	Full-time Employees
FIXED	07/01/2025	06/30/2026	15.30	All	Part Time
FIXED	07/01/2026	06/30/2027	29.10	All	Full-time Employees
FIXED	07/01/2026	06/30/2027	9.90	All	Part Time
PROV.	07/01/2027	Until Amended			Use Same Rates and conditions as those cited for fiscal year ending 06-30-2027

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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.

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: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

This Rate Agreement reflects new Fringe Benefits Rates only.

FRINGE BENEFITS INCLUDE: FICA, Retirement, Disability Insurance, Workers' Compensation, Life Insurance, Unemployment Insurance, Employee Tuition Remission, Earned, Vested Vacation Benefit, Health Expenses, & Dental and Vision Expenses.

DEFINITION OF EQUIPMENT
Equipment means article of nonexpendable, tangible personal property having a useful life of more than one year(s) and an acquisition cost of $5,000 or more per unit.

The next fringe benefit proposal based on actual costs the Fiscal year ending June 30, 2026 is due in our office by December 31, 2026. Your next F&A cost proposal based on actual costs for the fiscal year ending June 30, 2024 was due in our office by December 31, 2024.

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. **USER 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

Creighton University
(INSTITUTION)

Signed by:
John J Jesse III
A3E4155F4827427...
(SIGNATURE)

John Jesse III
(NAME)

Treasurer
(TITLE)

8/7/2026
(DATE)

ON BEHALF OF THE GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(DEPT/AGENCY)

Signed by:
Olulola Oluborode
D7A2BB3FCB684CF...

(SIGNATURE)

Olulola Oluborode
(NAME)

Director, Cost Allocation Services
(TITLE)

7/24/2026
(DATE)

HHS REPRESENTATIVE: Birol Hasan

TELEPHONE: +1 (301) 492-4805