



United States
Department
of Agriculture

Research,
Education, and
Economics

National Institute
of Food and
Agriculture

1400 Independence
Avenue SW
Washington, DC 20250

CERTIFICATION OF DE MINIMIS INDIRECT COST RATE

An award recipient that proposes to use federal grant funds to pay for indirect costs but has never received a federally negotiated indirect cost rate may elect to charge a de Minimis rate of up to 10% of its modified total direct costs (MTDC) which may be used indefinitely. (2 CFR § 200.414) In order to charge a de Minimis rate of up to 10% of its MTDC, the award recipient must submit this certification form to the NIFA/USDA dedicated email Indirectcostinquiries@usda.gov.

I certify that _____ (name of entity receiving NIFA/USDA award) elects to use to 10% de Minimis rate and meets the following eligibility criteria to use the 10 % de minimis indirect cost rate:

1. The award recipient has never received a Federally-negotiated indirect cost rate for any federal awards.
2. The award recipient has received less than \$35 million in direct federal funding for the fiscal year requested.
3. The de minimis rate approved will be applied to Modified Total Direct Cost (MTDC). This base includes 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). MTDC excludes 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.
4. The project costs will be consistently charged as either indirect or direct and will not be double charged or inconsistently charged as both.
5. The proper use and application of the de Minimis rate is the responsibility of the award recipient. The awarding federal agency may perform a financial monitoring review to ensure compliance with 2 CFR Part 200.

SUBMITTED BY AUTHORIZED GRANTEE REPRESENTATIVE:

Signature: _____

Printed Name: _____

Date: _____