

IOWA COUNTY AGRICULTURAL EXTENSION DISTRICT INDIRECT COST RATE

The Iowa County Agricultural Extension Districts operate in partnership with Iowa State University, Iowa's land grant institution, and the Cooperative Extension Service of the United States Department of Agriculture. The Office of the Vice President for Extension and Outreach is part of the federal Cooperative Extension Service.

This is to certify that Iowa State University's Office of Extension and Outreach approves County Agricultural Extension Districts use in grants, contracts, and other agreements with the Federal Government, and other funding agencies, a de minimis rate of 10% of Modified Total Direct Costs (MTDC)*, effective July 1, 2015.

This rate is consistent with 2 CFR 200 (Uniform Guidance) published by the U.S. Office of Management and Budget, Section 200.414 Indirect (F&A) Costs.

**MTDC, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.*