



OFFICE OF THE COMPTROLLER
STATUS OF DEPARTMENT INDIRECT COST RATES
As of July 31, 2025

STATE AGENCY	RATE IN EFFECT	EXPENDITURE BASE	CONTRACT LIMITATION	COMMENTS
ADD	1.46%	AA,CC,HH,JJ,UU		FY2024-2027 RATE IN EFFECT IN PERIOD 01, BFY2024.
AGO	25.00%	AA, D09		FY2021-2024 RATE IN EFFECT IN PERIOD 2, BFY2025. FY2020 MFCU RATE 32.40%.
AGR	29.90%	AA,CC,HH,JJ,UU		FY2024-FY2026 RATE IN EFFECT IN PERIOD 09, BFY2024
ART	10.00%	AA,CC,HH,JJ,UU		FY2024-FY2026 RATE IN EFFECT IN PERIOD 01, BFY2024.
BLC	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
BRI	8.42%	AA,CC,HH,JJ,UU		FY2024-2025 RATE IN EFFECT IN PERIOD 01, BFY2024.
CAD	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
CDA	5.90%	AA,CC,HH,JJ,UU		FY2025-FY2026 RATE IN EFFECT IN PERIOD 01, BFY2025.
CHS	15.00%	AA,CC,HH,JJ,UU	\$50K	FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
CJT	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
CME	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
DAA	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
CPC	5.07%	AA,CC, HH, JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01 BFY2026
DAC	12.09%	AA,CC,HH,JJ,UU		FY2024-2025 RATE IN EFFECT IN PERIOD 01 BFY2024.
DCR	11.56%	AA,CC,HH,JJ,UU	\$50K	FY2025-FY2026 RATE IN EFFECT IN PERIOD 06 BFY2025.
DFS	21.91%	AA,CC,HH,JJ,UU	\$25K	FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025.
DIA	0%	AA,CC,HH,JJ,UU		FY2011 RATE IN EFFECT IN PERIOD 03, BFY2011.
DMH	14.38%	AA-LL,UU, EXCL.KK		FY2024-FY2025 RATE IN EFFECT IN PERIOD 01, BFY2024.
DMR	14.70%	AA-LL,UU, EXCL.KK	\$250K	FY2025-2026 RATE IN EFFECT IN PERIOD 07, BFY2025. RATE APPROVED THRU FY2026.
DOC	9.78%	AA-MM,UU, EXCL.KK	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
DOE	19.50%, 8	AA-LL,UU*, EXCL.KK	\$25K	FY2017 RATES IN EFFECT IN PERIOD 01, BFY2017.
DOI	26.59%	AA,CC, HH, JJ,UU		FY2025-FY2026 RATE IN EFFECT IN PERIOD 11, BFY2025.
DOL	0%	AA,CC,HH,JJ,UU		FY2011 RATE IN EFFECT IN PERIOD 11.
DOR	13.30%	AA		FY2020 RATE IN EFFECT IN PERIOD 10, BFY2021.
DOT	0.85%	AA,D09		FY2023-FY2026
DPH	9.80%	AA		FY2025-FY2026 RATE IN EFFECT IN PERIOD 01, BFY2025.
DPU	10.49%	AA,CC,HH,JJ, UU		FY2025-2026 RATE IN EFFECT IN PERIOD 01, BFY2025
DSS	0.00%			
DYS	24.72%	AA-LL,UU, EXCL.KK	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
EAS	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
EDU	5.40%, 8	AA-LL,UU, EXCL.KK	\$50K	
EEC	12.20%, 7	AA-LL,UU, EXCL.KK	\$25K	FY2025 RATE IN EFFECT IN PERIOD 1, BFY2025.
EHS	0.00%			
ELD	0.00%			
ENE	13.59%	AA,CC,HH,JJ,UU		FY2025-2026 RATE IN EFFECT IN PERIOD 01, BFY2025
ENV	13.60%	AA,CC,HH,JJ,UU		
ENV: OLE	0%	AA,CC,HH,JJ,UU		BEGINNING IN FY2010 THERE WILL BE ONLY ONE RATE FOR ENV AND OLE.
EOL	4.19%, 10	AA		FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025.
EOL/APP	0%	AA,CC,HH,JJ,UU*		FY2004 RATE APPROVED THRU FY2005. NO FEDERAL FUNDING AFTER FY2004.
EPS	11.02%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
EQE	12.12%	AA, D09		FY2022 RATE IN EFFECT IN PERIOD 08, BFY2022. 12.12% RATE AGREED UPON WITH ANF.
FWE: DFW	25.59%	AA,CC,HH,JJ,UU		FY2024-FY2025 RATE IN EFFECT
FWE: DMH	25.59%	AA,CC,HH,JJ,UU		FY2024-FY2025 RATE IN EFFECT
FWE: RIV	25.59%	AA,CC,HH,JJ,UU		FY2024-FY2025 RATE IN EFFECT
HSD	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
MAC	24.85%	AA,CC,HH,JJ,UU*		FY2006-FY2009 IN EFFECT IN PERIOD 01, FY2007. NO FEDERAL FUNDS AFTER FY2008, LAST APP'D RATE CONTIUNED.
MCB	15.90%, 1	AA		FY2024 RATE IN EFFECT IN PERIOD 8, BFY2024.
MCD	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
MHC/SEC	0.00%	AA,CC,HH,JJ,UU		FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025.
MID	15.77%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
MIL	10.00%	AA,CC,HH,JJ,UU*		
MMP	5.09%	AA,CC, HH, JJ,UU		FY2025-FY2026 RATE IN EFFECT IN PERIOD 12, BFY2025.
MRC	6.70%, 4	AA		FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025
NFK	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
NOR	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
NWD	13.84%	AA,CC,HH,JJ,UU	\$50k	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
OC	0.00%			
OHA	21.00%	AA-LL AND UU, EXCL.	\$25K	FY2025 RATE IN EFFECT IN PERIOD 07, BFY2025.
ORI	30.00%	AA,CC,HH,JJ,UU		FY2025-FY2026 RATE IN EFFECT IN PERIOD 11, BFY2025.
PAR	17.14%	AA,CC,HH,JJ,UU		FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
PLY	17.53%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
POL	22.75%	AA		FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026
RGT	11.40%, 4	AA-LL,UU, EXCL.KK	\$25K	FY2023 RATE IN EFFECT IN PERIOD 06, BFY2023.
RMV	0%	AA,CC,HH,JJ,UU*	\$250K	RMV HAS BEEN CONSOLIDATED INTO TRP AND WILL BE APART OF THE NEW DOT.
SDB	15.00%	AA,CC,HH,JJ,UU*		FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
SDC	10.88%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SDE	6.90%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SDF	15.20%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SDH	18.91%	AA,CC,HH,JJ, UU*	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SDM	20.52%	AA,CC,HH,JJ,UU	\$25K	FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025.
SDN	12.51%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SDS	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
SDW	18.64%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
SEA	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
SEC	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
SJC	2.90%	AA,CC,HH,JJ, UU		FY2024-FY2025 RATE IN EFFECT IN PERIOD 8, BFY2024.
SUF	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
SOR	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
TRC	23.41%	AA,CC,HH,JJ,UU	\$25K	FY2025 RATE IN EFFECT IN PERIOD 01, BFY2025.
TRE	15.00%	AA, CC, HH, JJ, UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
TRP	0%	AA,CC,HH,JJ,UU	\$250K	FY2010 RATE IN EFFECT IN PERIOD 02. THIS AGENCY HAS BEEN CONSOLIDATED INTO THE NEW DOT.
VET	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.

VWA	20.77%	AA,CC,HH,JJ,UU	\$50K	FY2026 RATE IN EFFECT IN PERIOD 01, BFY2026.
WEL	0.00%			
WES	15.00%	AA,CC,HH,JJ,UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.
WPA	15.00%	AA, CC, HH, JJ, UU*		*FEDERAL UNIFORM CODE AMENDED TO INCREASE THE DE MINIMUS RATE FROM 10% TO 15%.

LEGEND:

AP %: FEDERAL COGNIZANT AGENCY APPROVED RATE.

AP DCAP INDIRECT CHARGES DETERMINED FROM DEPTS ANNUAL COST ALLOCATION PLAN.

PN %: PROPOSED RATE SUBMITTED TO THE FEDERAL COGNIZANT AGENCY FOR APPROVAL.

PA %: PROVISIONALLY APPROVED RATE.

BASE AA, CC, HH, JJ, UU* EXPENDITURE BASE INCLUDES SUBSIDIARY UU OBJECT CODES U05, U06 AND U98 ONLY.

BASE AA, CC, HH, JJ, UU EXPENDITURE BASE INCLUDES SUBSIDIARY UU OBJECT CODES EXCLUDING U07.

BASE AA-LL, UU, EXCL. KK EXPENDITURE BASE EXCLUDES SUBSIDIARY UU OBJECT CODE U07.

Contract LIMITS THE EXPENDITURES PER CONTRACT SUBJECT TO INDIRECT.
Limitatio