

4.610 Indirect Cost Rates

I. Current Indirect Cost Rates

Project Type	Cost Base	FY 2020-2023
UH Intramural Projects	MTDC	2.9%
UH Revolving Account	MTDC	2.9%
Direct Projects – State of Hawai'i Departments/Agencies	MTDC	3.1%
Direct Projects – Non-State of Hawai'i Entities	TDC	5.0% *

* Federally-funded projects will be 3.1% MTDC.

A. UH Extramural Projects

Refer to UH [AP 8.927](#) Facilities & Administrative Cost Charges in Contracts and Grants for guidance on indirect cost (F&A) rates.

Refer to the UH Office of Research Services website for current indirect cost rates.

B. UH Intramural Projects

Effective July 1, 2019, RCUH's indirect cost rate is 2.9% MTDC.

C. UH Revolving Accounts

Effective July 1, 2019, RCUH's indirect cost rate is 2.9% MTDC.

Rates for certain Specialized Service Facilities will be issued under separate memo by UH Office of Research Services to the responsible individuals.

D. Direct Projects

1. State of Hawai'i Projects

Effective July 1, 2019, RCUH's indirect cost rate is 3.1% MTDC.

2. Non-State of Hawai'i Projects

Effective April 1, 2018, RCUH's indirect cost rate is 5% TDC.

II. Relevant Documents

[Policy 4.600](#) Indirect Costs

UH [AP 8.927](#) Facilities & Administrative Cost Charges in Contracts and Grants

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