



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 10**

1200 Sixth Avenue, Suite 900
Seattle, WA 98101-3140

OFFICE OF
MANAGEMENT PROGRAMS

Indirect Cost Rate Information for Tribal Governments

Tribes must have an approved indirect cost rate agreement from the National Business Center to apply an indirect cost rate.

If you wish to include indirect costs in your proposed budget when applying for a grant or cooperative agreement:

Preferred Options	Requirements
Provide a copy of your current approved indirect cost rate agreement.	<ul style="list-style-type: none"> You will be able to use awarded funds for all indirect costs accrued during the period covered by your current indirect cost agreement. You must maintain a current approved rate agreement to continue to use awarded funds for indirect costs.
Provide a copy of documentation showing that you have submitted an indirect cost rate proposal to your cognizant agency for approval if you do not have a current approved indirect cost rate.	<ul style="list-style-type: none"> The proposal must be for the current fiscal year. Documentation should consist of a copy of the cover letter for your submission and a copy of the page showing what rate you are proposing. You do not have to submit the entire proposal.

If you do not have a current approved indirect cost rate agreement, or you have not submitted a proposal for one, you may choose one of the following options for including indirect costs in your proposed budget:

Additional Options	Requirements
You may select the EPA 10% Default Indirect Cost Rate for the life of the agreement.	<ul style="list-style-type: none"> This rate can be applied to wages and salaries only. You must request this rate at the time of application. If you choose to switch to the 10% rate (or change from the 10% rate to an approved indirect cost rate), you must close out the current grant and apply for a new one. The rate you choose will be effective for the life of the grant agreement.
You may choose not to charge the indirect cost rate for the life for the agreement.	<ul style="list-style-type: none"> Do not include any indirect cost amount on the application.

How to Obtain an Indirect Cost Rate

If you do not have a previously established indirect cost rate, you must prepare an indirect cost rate proposal in accordance with 2 CFR 200 Subpart E, “Special Considerations for States, Local Governments and Indian Tribes.” Submit your indirect cost rate proposal to:

National Business Center
Indirect Cost Services
U.S. Department of the Interior
2180 Harvard Street, Suite 430
Sacramento, CA 95815-3317

To prepare your proposal, you may use the Native American Government checklists located at <http://go.usa.gov/wgG4>.