

Updates to Cost Thresholds and You!

New cost threshold amounts in 2 CFR 200 take effect **October 1, 2024**.

For grants awarded on and after that date, the new values will affect your grant budget and responsibilities.

Save this aid to remember these changes.



A message from Copy,
the training cat

2 CFR Section*	Threshold	New Amount – As of October 1, 2024	Previous Amount
200.439	Equipment & Other Capital Expenditures	\$10,000 or More	\$5,000
200.313(e)(1)	Equipment	\$10,000	\$5,000
200.313(e)(2)	Fair Market Value Disposition	Can retain \$1,000	\$500 to 10% of proceeds
200.314	Supplies	\$10,000	\$5,000
200.333	Fixed Amount Subawards	\$500,000	Simplified Acquisition Threshold
200.501(a)	Audit Requirements	\$1,000,000	\$750,000
200.414(f)	Indirect Cost <i>de minimis</i> Rate	up to 15%	10%
200.1	Modified Total Direct Cost (MTDC)	Means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 (increased from \$25,000) of each subaward. 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 more than \$50,000 (increased from \$25,000).	

* The eCFR will reflect the updated guidance beginning on October 1, 2024, after the updates take effect.