

Uniform Guidance (2 CFR 200) quick reference

Current as of October 2026 · For federal research awards

In force: the 2024 revision, for awards made on or after October 1, 2024. **NIH:** rescinded the 2024 MTDC and de minimis changes and is not applying the updated thresholds (NOT-OD-26-072, April 20, 2026). **Pending:** OMB's proposed "Uniform Grants Regulation" (May 29, 2026) cannot be finalized before December 11, 2026 under the September 2026 continuing resolution.

2024 threshold changes

THRESHOLD	BEFORE OCT 2024	2024 REVISION	NIH AWARDS
Subaward amount in MTDC	First \$25,000	First \$50,000	First \$25,000
De minimis indirect rate	10% of MTDC	Up to 15% of MTDC	10% of MTDC
Equipment (per unit)	\$5,000	\$10,000	\$5,000
Single audit threshold	\$750,000	\$1,000,000	Organization-wide rule
Fixed amount subawards	Up to \$250,000	Up to \$500,000	Check NIH terms
Unused supplies at closeout	Over \$5,000	Over \$10,000	Check NIH terms

Subawards: use \$25,000 for every NIH budget, and for other sponsors unless your negotiated rate agreement adopts \$50,000. Counted once per subaward, over its whole life.

Key sections

200.1	Definitions (MTDC, equipment)	200.344	Closeout
200.308	Revision of budget and program plans	200.403	Factors affecting allowability
200.313, .314	Equipment, supplies	200.407	Prior written approval
200.317 to .327	Procurement standards	200.414	Indirect costs, de minimis rate
200.331 to .333	Subrecipients and pass-through entities	200.430, .431	Compensation, fringe benefits
200.334	Record retention	200.501	Single audit requirements
200.339, .340	Remedies, termination		

Other figures to know

NIH salary cap	\$228,000 for 2026
Closeout reports	Within 120 days of the end of the period of performance (NIH and most federal awards)
Record retention	3 years from the final financial report, longer for audits, litigation, and some property records

Sources: eCFR 2 CFR 200; Federal Register 2024-07496 and 2026-10817; NIH NOT-OD-26-072. grantsmanager.com/uniform-guidance
Not legal advice; check your award terms.