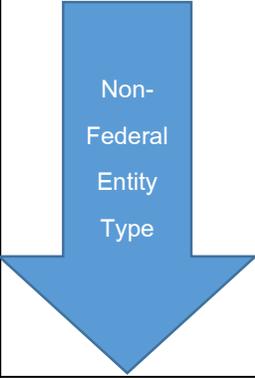


# INDIRECT COST REIMBURSEMENT & TUITION REMISSION REFERENCE TABLE

IHE = Institution of Higher Education

 Non-Federal Entity Type	TYPE OF AGREEMENT and Authority			
	NON-ASSISTANCE COOPERATIVE AGREEMENT (formerly the SCA) 7 USC 3318(b)	GRANT 7 USC 3318(c)	COOPERATIVE AGREEMENT (formerly the ATCA) 7 USC 3318(c)	ONLY for IHEs  RESEARCH SUPPORT AGREEMENT (Cost Reimbursable Agreement) 7 USC 3319a
STATE COOPERATIVE INSTITUTION as defined in 7 U.S.C. 3103(18)	Indirect costs are <b>PROHIBITED</b> and Tuition remission is <b>PROHIBITED</b> <sup>1</sup>	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed ten percent (10%) of total direct costs. <sup>2</sup>
NON-PROFIT ORGANIZATION and NON-PROFIT IHE	Negotiated indirect cost rate NOT to exceed ten percent (10%) of total direct costs. <sup>3</sup>  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed ten percent (10%) of total direct costs. <sup>4</sup>
ALL OTHER IHE <sup>5</sup> and ALL OTHER NON- FEDERAL ENTITIES	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate, NOT to exceed the audited rate of any recognized audit agency.*  Tuition remission is allowable.	Negotiated indirect cost rate NOT to exceed ten percent (10%) of total direct costs. <sup>6</sup>

\* Non-Federal entities that have never received a negotiated indirect cost rate may accept a flat rate of ten percent (10%) of modified total direct costs, provided that this de minimis indirect cost rate is used by the non-Federal entity for all Federal awards. The de minimis indirect cost rate is not available to State and local governments and Indian tribes. (2 CFR § 200.414)

<sup>1</sup> 7 U.S.C. 3319, Restriction on treatment of indirect costs and tuition remission.

<sup>2</sup> 7 U.S.C. 3319a, Cost-reimbursable agreements.

<sup>3</sup> The indirect cost rate limit appears annually in the General Provisions to the USDA Appropriations Act.

<sup>4</sup> 7 U.S.C. 3319a, Cost-reimbursable agreements.

<sup>5</sup> All Other IHE does not include State Cooperative Institutions, nor Non-Profit IHEs.

<sup>6</sup> 7 U.S.C. 3319a, Cost-reimbursable agreements.