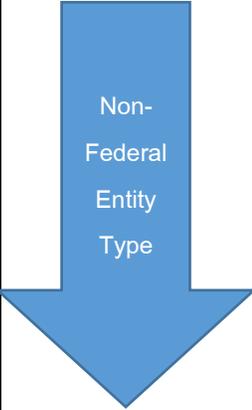


INDIRECT COST REIMBURSEMENT & TUITION REMISSION REFERENCE TABLE

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)	RESEARCH SUPPORT AGREEMENT (Cost Reimbursable Agreement) 7 USC 3319a
Allowable Indirect Cost				
STATE COOPERATIVE INSTITUTION as defined in 7 U.S.C. 3103(18)	No indirect costs allowed. No Tuition remission allowed. ¹	The lesser of IHE official negotiated indirect cost rate or the equivalent of 22% of total Federal Funds Awarded. ²	Official negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.	Negotiated indirect cost rate NOT to exceed 10% of total direct cost of agreement. ³ Tuition remission is allowable
INSTITUTIONS OF HIGHER EDUCATION (INCL. NON-PROFIT IHE)				Negotiated indirect cost rate NOT to exceed 10% of total direct cost of agreement. ⁴ Tuition remission is allowable
NON-PROFIT ORGANIZATION and NON-PROFIT IHE	Official negotiated indirect cost rate NOT to exceed 10% of total direct cost of agreement. ⁵ Tuition remission is allowable.	The lesser of official negotiated indirect cost rate or the equivalent of 22% of total Federal Funds Awarded. ⁶	Official negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.	n/a
ALL OTHER NON- FEDERAL ENTITIES ⁷	Official negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency. Tuition remission is allowable.	The lesser of IHE official negotiated indirect cost rate or the equivalent of 22% of total Federal Funds Awarded. ⁸	Official negotiated indirect cost rate NOT to exceed the audited rate of any recognized audit agency.	n/a

Note: Effective 12/26/2014, when allowable, non-Federal entities that have never received a negotiated indirect cost rate may accept a de minimis indirect cost 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. If the cognizant agency issues the non-Federal entity a negotiated rate subsequent to award, the negotiated rate may not be retroactively applied. The de minimis indirect cost rate is not available to State and local governments and Indian tribes. (Refer to 2 CFR § 200.414 for more information.)

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

² 7 U.S.C. 3310, Limitation on indirect costs for agricultural research, education, and extension programs.

³ 7 U.S.C. 3319a, Cost-reimbursable agreements.

⁴ 7 U.S.C. 3319a, Cost-reimbursable agreements.

⁵ The indirect cost rate limit appears annually in the General Provisions to the USDA Appropriations Act.

⁶ 7 U.S.C. 3310, Limitation on indirect costs for agricultural research, education, and extension programs.

⁷ All Other non-Federal entities includes IHE who are not State cooperative institutions, nor non-profit institutions.

⁸ 7 U.S.C. 3310, Limitation on indirect costs for agricultural research, education, and extension programs.