

Foundation Indirect Cost Policies CFR updated Oct 2022

Regional Foundations

Foundation	Web Address Denoting Policy	Supporting Information
Fine Foundation	N/A	No published IDC policy. Get waiver from OSP. Do not contact foundation. If questions, contact your CFR representative.
Grable Foundation	https://grable.org/apply-for-funding-3/	Please note that indirect/general overhead/administrative cost assessments, such as those typically expressed by percentage add-ons and often applied by educational, research, and other institutions cannot be included in the amount of any grants awarded. However, direct administrative grant expenses can be requested and will be considered if justified in the project budget. If questions, contact your CFR representative.
The Heinz Endowments	http://www.heinz.org/about-us/faq	It is the policy of The Heinz Endowments that "indirect/general overhead/administrative" cost assessments (i.e. those typically expressed as arbitrary "factors" or flat percentage cost add-ons) often applied to grant proposal budgets by large educational and/or research institutions are not acceptable and will not be included in the amount of any grants awarded.
Hillman Family Foundations	N/A	No published IDC policy. Get waiver from OSP. Do not contact foundation. If questions, contact your CFR representative.
Pittsburgh Foundation	N/A	The foundation does not cover IDCs. A waiver from OSP is not required.
PNC Charitable Trusts	N/A	No published IDC policy. Get waiver from OSP. Do not contact foundation. If questions, contact your CFR representative.
Richard King Mellon Foundation	https://www.rkmf.org/pages/nonprofit-and-public-sector-partners	The Foundation does not fund indirect expenses.
Roy A. Hunt Foundation	<u>N/A</u>	The foundation provides 5% IDC. An OSP waiver is not required.
Shear Family Foundation	N/A	No published IDC policy. Get waiver from OSP. Do not contact foundation. If questions, contact your CFR representative.

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National Foundations

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A. W. Mellon Foundation	https://mellon.org/programs/higher-education-and-scholarship-humanities/inquiries-and-guidelines/	The Foundation does not fund overhead, indirect costs, and capital costs (construction, renovation, equipment).
Alfred P. Sloan Foundation	https://sloan.org/grants/apply#tab-grant-proposal-guidelines	Where the total funds requested exceed \$250,000: Overhead costs may not exceed 15% of direct project costs. If there is a “pass-through” or subcontract there must not be double overhead. (I.e., the institution should not charge 15% on funds subcontracted to another institution that then also includes overhead costs.) A recommended division of overhead where a subcontract is involved is 3% for the contracting institution and 12% for the institution that makes the final expenditure. For grant requests of \$50,000 or less, no overhead costs are permitted.
Arnold and Mabel Beckman Foundation	http://www.beckman-foundation.org/programs/beckman-young-investigators-program-information	For General Awards, for all Foundation programs, as a matter of policy, Grant funds shall not be used for overhead and indirect costs.
Camille and Henry Dreyfus Foundation, Inc.	https://www.dreyfus.org/camille-dreyfus-teacher-scholar/	Charges associated with indirect costs or institutional overhead are not allowed.
Carnegie Corporation of New York	https://www.carnegie.org/grants/grantees/grantee-faqs/	The Corporation’s policy for indirect costs allows for an allocation of up to 15 percent of direct project costs. This allocation should be reflected as a separate line item as indicated in the Budget Template.
Charles Stewart Mott Foundation	https://www.mott.org/grantee-resources/accounting/indirect-vs-direct-costs/	Please contact you CFR representative. An IDC waiver is likely to be required if the foundation does not provide full IDC
Citrone 33	N/A	The Foundation provides 10% IDC. An OSP waiver is not required.
Dana Foundation	https://www.dana.org/funding-and-grants/	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Ewing Marion Kauffman Foundation	https://rfp.kauffman.org/	Please check specific RFP for possible IDC rate.
Ford Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Gates Foundation	https://docs.gatesfoundation.org/documents/indirect_cost_policy.pdf	Please see the PDF on website. IDC rate is 10 percent.
Gordon and Betty Moore Foundation	https://www.moore.org/docs/default-source/Grantee-Resources/indirect-cost-policy.pdf?sfvrsn=0	Please see the website. IDC rate is 12.5%

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Hearst Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Henry Luce Foundation	http://www.hluce.org/foundquests.aspx	Please contact your CFR representative. IDC rates are determined on a case-by-case basis. An IDC waiver from OSP will be required.
Hewlett Foundation	https://hewlett.org/wp-content/uploads/2019/10/Hewlett-Indirect-Cost-Policy.pdf	Please see the website. IDC rate is 10%
Howard Hughes Medical Institute	N/A	Please contact your CFR representative. IDC rates are sometimes addressed in solicitations. If IDC rate is not published, a waiver from OSP will be required.
John Templeton Foundation	https://www.templeton.org/grants/grant-faq	The Foundation allows for 15% IDC. If application includes less than 15% IDC, a waiver from OSP is required.
Keck Foundation	http://www.wmkeck.org/for-grantees/grantee-responsibilities	No general or administrative overhead expenses, indirect, or investment management fees may be charged to this award.
WK Kellogg Foundation	https://www.wkcf.org/	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Kresge Foundation	https://kresge.org/sites/default/files/library/housing_health_-_faq_updated_april_29_2019.pdf	Please contact your CFR representative for help. IDC rates are determined on a case-by-case basis. An IDC waiver from OSP will be required.
Laura and John Arnold Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Lemelson Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Lumina Foundation	N/A	Please see the solicitation for an IDC rate.
MacArthur Foundation	Indirect Cost Policy - MacArthur Foundation (macfound.org)	Indirect cost policy, 11 page policy found at link. 29 percent IDC rate.
McKnight Foundation	https://www.mcknight.org/programs/the-mcknight-endowment-fund-for-neuroscience/scholar-awards/how-to-apply/	Funds cannot be used for overhead or indirect costs.
Packard Foundation	https://www.packard.org	Please see the solicitation for an IDC rate.
Paul Allen Foundation	https://pgafamilyfoundation.org/About.aspx	The Paul Allen Foundation does not fund indirect costs.

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Public Welfare Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Retirement Research Foundation	https://www.rrf.org/wp-content/uploads/Research-RRF-Budget-Sample.pdf	Allows 10 percent of the budget may be requested from RRF for indirect project costs. See RRF's Budget Sample.
Robert Wood Johnson Foundation	https://www.rwjf.org/en/how-we-work/grants-explorer/funding-opportunities/funding-faqs.html	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Rockefeller Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Russell Sage Foundation	Research Grants: Budget Requirements RSF (russellsage.org)	RSF allows 15% overhead for indirect costs on grants above \$75,000. If funding requests are below \$75,000 no IDC is provided
Smith Richardson Foundation	https://www.srf.org/wp-content/uploads/2014/10/2014-Universal-Proposal-Template.pdf	Total charges for overhead and institutional categories may not exceed 10 percent of the project's costs.
Spencer Foundation	https://www.spencer.org/resources/Applicant-Information-and-Policies	The Foundation does not pay indirect costs on non-research grants, such as fellowships or training grants, regardless of budget total. Research grant proposals with budgets over \$75,000 may include indirect costs of 15% of the total direct costs. Large Research Grant budget totals should be between \$125,000 and \$500,000, including up to 15% indirect cost charges. The Foundation does not pay government-approved overhead rates on research grants.
Tinker Foundation	https://tinker.org/resources-for-grantees-institutional-grants/#section2	Please work with your CFR representative. Indirect costs must be project-related expenses and cannot exceed 15% of the project budget unless otherwise approved by the Foundation. Provide a description of what is included in indirect costs. Program officers analyze indirect cost requests as part of their overall review of project budgets and approve them on a case-by-case basis.
William T. Grant Foundation	http://wtgrantfoundation.org/grants	Varies by Program, must check RFP or Program. A) For both major and Officers' research grants, the indirect cost allowance may not exceed 15 percent of total direct costs. B) The maximum indirect cost allowance is 7.5% for William T. Grant Scholars, William T. Grant Scholars Mentoring, and Distinguished Fellows grants, and 15% for research and all other grants. This maximum applies to the total expenses, inclusive of the subcontractor direct costs. Therefore, the primary institution's IDC plus the subcontractor's IDC cannot exceed 7.5 or 15% of the total direct costs of the project.
Wallace Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.
Walter S. Lucienne Driskill Foundation	N/A	No published IDC policy. Get waiver from OSP. Contact your CFR representative with questions.