

Foundation Indirect Cost Policies

This is a partial list of U.S. private foundations' policies on overhead/indirect cost reimbursement to universities, to the best of our knowledge. We hope that this will assist you in assembling budgets for foundation proposals. Please note that many foundations do not have consistent policies on this issue, and their decisions can even vary from program to program and grant to grant. If you or a faculty member hears something different from a foundation program officer than the information shown here, please let us know, so we can update this list for the campus community, and also so that such timely information can help CMU to maintain a good relationship with that organization. If you have a question about a foundation not on this list, please call us. We intend to update it as needed. **As always, we encourage you to call us about any foundation proposal if we can help in any way.**

Thank you!

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Foundation	Indirect Cost Policy
Aetna Foundation	15%. https://www.aetna.com/faqs-health-insurance/aetna-foundation-faqs.html
Allen Foundation, Rita	0%. https://ritaallen.org/app/uploads/2018/06/2019-RAF-FAQs-for-nominators_applicants_FINAL.pdf
American Cancer Society	0% for RWIA & IRG Grants, Postdoc Fellowships and Research & Clinical Research Professor Grants ; 8% for Clinician Scientist Development Grants (CSDG); 20% for all other grants. https://www.cancer.org/research/we-fund-cancer-research/apply-research-grant.html
American Council of Learned Societies	0%. https://www.acls.org/Competitions-and-Deadlines/ACLS-Digital-Extension-Grants
American Eagle Outfitters Foundation	30%. The organization must direct at least 70% of money raised as part of overall operating budget towards program beneficiaries. This would leave 30% of funds available for the administrative-overhead fee. chrome-extension://efaidnbmnnnibpcjpcglclefindmkaj/ https://www.aeo-inc.com/wp-content/uploads/sites/4/2023/01/Grant-Guidelines-2023.pdf
American Heart Association	10%. https://www.heart.org/en/professional/institute/grants - AHA will pay up to 10% in F&A costs on awards that permit such costs. These awards include Scientist Development Grants, Established Investigator Grants, Grants-in-Aid, and some grants offered by the regional offices.
Andy Warhol Foundation	0%. Contact Foundation Relations.
Annie E Casey Foundation	15%. Contact Foundation Relations.
Beckman Foundation	0% for Young Investigator Program. https://www.beckman-foundation.org/programs/beckman-young-investigator/
Benedum Foundation	0%. https://benedum.org/online-apply-report/application-guidelines/
Benter Foundation	0%. Contact Foundation Relations.
Bosch Community Fund	0-5%. Contact Foundation Relations.
Buhl Foundation	12%. Contact Foundation Relations.
Carnegie Corporation of New York	15%. https://www.carnegie.org/grants/grantees/grantee-faqs/
Chan Zuckerberg Initiative	15%. https://www.chanzuckerberg.com/wp-content/uploads/2018/02/Institutional_Approval_Form.pdf
Charles Koch Foundation	0%. https://www.charleskochfoundation.org/apply-for-grants/general-proposal/
Colcom Foundation	10%. Contact Foundation Relations.
Curci Foundation	8%. Contact Foundation Relations.
Dana Foundation	0%. Contact Foundation Relations.
Davis Foundations, Arthur Vining	5%. https://www.avdf.org/grant-seekers/frequently-asked-questions/
Doris Duke Charitable Foundation	10%. https://www.ddcf.org/grants/
DSF Charitable Foundation	0%. Contact Foundation Relations.
Eberly Foundation	12%. Contact Foundation Relations.
Eden Hall Foundation	General operating costs considered on case by case basis, https://www.edenhallfdn.org/grants-faq/ Contact Foundation Relations.
Ellison Medical Foundation	Changes in indirect cost rate are allowed during the term of an award only if the change in negotiated rate is known at the time of the award and clearly shown in the original budget projection included in the award agreement. Indirect Costs on equipment, even for purchases less than \$5,000, are not permitted, http://www.ellisonmedicalfoundation.com/policies
EQT Foundation	12%. Does not fund salaries. Contact Foundation Relations.
Fine Foundation	Contact Foundation Relations. The Foundation's general policy is not to include a percentage line item for indirect costs, however the issue will be considered on a case-by-case basis. In the past the Foundation has allowed up to 5% for the indirect costs of a sponsored project.
FISA Foundation	0%. Contact Foundation Relations.
Ford Foundation	20%. https://www.fordfoundation.org/ideas/equals-change-blog/posts/moving-the-ford-foundation-forward/
Gates Foundation - Education and Life Sciences	10% (Maximum allowed for US Universities). https://docs.gatesfoundation.org/Documents/Indirect_Cost_Policy.pdf
Grable Foundation	0%. 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.
Graham Foundation	0%. http://www.grahamfoundation.org/grant_programs?mode=organization
Grammy Foundation	15%. The GRAMMY Foundation will pay up to fifteen percent (15%) of indirect costs with supporting documentation. http://www2.grammy.com/PDFs/GRAMMY_Foundation/2009_R_Grant_Guidelines.pdf

Foundation	Indirect Cost Policy
Grant Foundation, William T.	Maximum indirect cost allowance is 7.5% of total direct costs for William T. Grant Scholars, William T. Grant Scholars Mentoring Grants, and Distinguished Fellows applications, and 15% for research and all other applications. This maximum applies to the total proposal budget, inclusive of the subcontractor direct costs, submitted by the primary institution. https://wtgrantfoundation.org/grants
Greenwall Foundation	The Greenwall Foundation will fund 10% indirect costs for salary and benefits only. Salaries for investigators are capped at 1.5x the current NIH cap for the basis of the percent effort allocation. https://greenwall.org/faculty-scholars-program/scholars-rfp-2023
Heinz Endowments	0% - "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. https://www.heinz.org/about-us/faq
Hewlett Foundation, William & Flora	10% We do not employ a fixed minimum or maximum rate for indirect costs. When proposals require grantees to submit budgets with indirect costs estimates, we want the proposals to reflect the prospective grantees' actual indirect costs for the project or program in question, https://hewlett.org/grantmaking-faq/
HHMI	Rates are case specific. Contact Foundation Relations.
Hillman Family Foundations	Hillman is no longer paying indirect costs or administrative fees. Contact Foundation Relations. https://hillmanfamilyfoundations.org/
Human Frontier Science Program	No more than 10% of the direct costs of the award, at each research institution, may be used for indirect costs. These must be taken from the funds awarded; no further funds will be provided by HFSP for indirect costs (overheads), https://www.hfsp.org/sites/default/files/Sciences/Grants/LI%20Guidelines.pdf
Hunt Foundation, Roy A.	Must be negotiated case by case. Contact Foundation Relations. http://www.rahuntdn.org/
Jewish Healthcare Foundation (JHF)	0%. Jewish Healthcare Foundation pays 0% for overhead/indirect costs
John Templeton Foundation	15%. https://www.templeton.org/grants/grant-faq
Johnson Foundation, Robert Wood	12%. https://www.rwjf.org/content/granteeresources/legal-and-policy/Indirect_Cost_Rate.html
JP Morgan Chase Foundation (JPMC Foundation)	20%. Contact Foundation Relations.
Kaufman Foundation, Charles E. (supporting organization of The Pittsburgh Foundation)	Budget components can include – but are not limited to – salaries of postdoctoral researchers and other research staff, stipends for graduate and undergraduate researchers, equipment, supplies, publication costs, and travel to scientific meetings. Indirect costs not to exceed 10% of the budget can be included, but not such as to increase the total size of the award; applicants should discuss this with their Institution. Budget items not supported are tuition or student fees, construction or renovation costs, consultants, or salary for the Principal Investigator. https://kaufman.pittsburghfoundation.org/new-initiative-research
Keck Foundation	0%. http://www.wmkeck.org/grant-programs/grantee-responsibilities-30308
Klingenstein Fund	Varies depending on program. https://www.klingfund.org/finances.php
Knight, John S. and James L. Foundation	We do not pay indirect administrative fees to grantee organizations. We may make exceptions if you are providing a necessary service directly related to the grant. Based on the recommendation of program staff, on an case-by-case basis, we will consider indirect fee payments of up to 10 percent of a proposed grant, https://knightfoundation.org/faq-2/
Kresge Foundation	20% - Budget may include up to 20 percent of entire award for indirect costs, but less is more favorable for award approval. https://kresge.org/grants-social-investments/how-to-apply/
Leukemia & Lymphoma Society	Up to 20%, depends on the program. For example, the New Idea Award is 5%, the Translational Research Program is 20%. https://www.lls.org/research-grant-programs
Link Foundation	0%. https://www.linkenergy.org/guidelines.php
MacArthur Foundation	Up to 29%. https://www.macfound.org/about/our-policies/indirect-cost-policy/indirect-cost-policy-faqs/ The John D. & Catherine T. MacArthur Foundation will provide an indirect cost recovery of 29% of project costs on all new project grants. Effective Jan 1, 2019
Mallinckrodt, Edward Jr. Foundation	0%. https://emallinckrodtfoundation.org/Guidelines.html
March of Dimes	10%. https://www.marchofdimes.org/our-work/research/grants-awards
Mark Foundation for Cancer Research	ASPIRE Award: not to exceed 10% of the direct costs, https://themarkfoundation.org/aspire/ ; Emerging Leader Award: not to exceed \$25,000 per year and are included in total, https://themarkfoundation.org/emerging-leader-award/
Mathers Fdn, G. Harold & Leila Y.	10%. http://www.mathersfoundation.org/index.php/frequently-asked-questions/
McCune Foundation	Contact Foundation Relations.
McDonnell, James S. Fdn.	0%. https://www.jsmf.org/apply/policies.htm#:~:text=The%20James%20S.,carry%20out%20government%2Dsponsored%20research
McElhattan Foundation	10%. https://mcelhattan.org/grants/frequently-asked-questions/
McKnight Foundation	10%. https://www.mcknight.org/programs/the-mcknight-endowment-fund-for-neuroscience/financials-forms/
Mellon Foundation, Andrew W.	Varies depending on program; most programs pay 0%. https://mellon.org/programs/higher-learning/inquiries-and-guidelines/
Mellon Foundation, Richard King	0%. Contact Foundation Relations.
Mitchell Foundation, Cynthia & George	10%. Contact Foundation Relations.
Moore Foundation, Gordon & Betty	12.5%. https://www.moore.org/docs/default-source/Grantee-Resources/indirect-cost-policy.pdf?sfvrsn=0
Mozilla Foundation	10%. https://foundation.mozilla.org/en/what-we-fund/
National Film Preservation Foundation	0%. https://www.filmpreservation.org/nfpf-grants
Nuckolls Fund for Lighting Education	0%. https://nuckollsfund.org/application-forms/
Open Society Foundations	Most of funding goes to project grants rather than core operating grants; for project grants, the administrative overhead is usually expected to be under 10%, although this may vary depending on the nature of the project. http://www.soros.org/

Foundation	Indirect Cost Policy
Opportunity Fund	10%. https://theopportunityfund.org/application-faqs/
Packard Foundation, David & Lucile	10%. Contact Foundation Relations ; (for Fellowships only) https://www.packard.org/what-we-fund/science/packard-fellowships-for-science-and-engineering/frequently-asked-questions/
Pew Charitable Trusts	10%. F&A payments are limited to 10% of salaries and fringe benefits. https://www.pewtrusts.org/en/projects/health-impact-project/about/funding-opportunities ; specific information regarding the call can be found in the within the link: https://www.pewtrusts.org/~media/assets/2017/06/hip_2017_cfp.pdf
Pittsburgh Foundation	On a case by case basis, but never to exceed 10%; 7-8% is preferable. Contact Foundation Relations.
Progeria Research Foundation	0%. https://www.progeriaresearch.org/assets/files/pdf/Grant-Application-Guidelines-Final.pdf
Schmidt Futures	indirect costs may not exceed 10% of the total grant; the allocation rate must be approved in advance by the program manager or other office; and the indirect-cost allocation must be included as a line item in the project budget. https://www.schmidtfutures.com/our-mission/faq/#:~:text=indirect%20costs%20may%20not%20exceed,item%20in%20the%20project%20budget
Searle Scholars Program	0%. https://www.searlescholars.net/competition/award-information
Shubert Foundation	History of providing 12%. Contact Foundation Relations.
Simons Foundation	Indirect costs to the primary institution are limited to 20 percent of direct costs with the following exceptions: equipment, tuition and any portion of each subcontract in excess of \$25,000. The primary institution may take indirect costs on the first \$25,000 modified total direct costs of each subcontract. Indirect costs paid to a subcontractor may not exceed 20 percent of the modified total direct costs paid to the subcontractor. The indirect cost rate is non-negotiable. No indirect costs may be taken on Simons Foundation Postdoctoral Fellowships.
Sloan, Alfred P. Foundation	Up to 20% - No overhead for grants \$50K or lower, and no overhead on Sloan Fellowship grants. On Trustee Grants, which are over \$50,000, the Foundation will pay at most 20% of direct costs. https://sloan.org/storage/app/media/files/application_documents/Sloan-Grant-Proposal-Guidelines-Non-Research-Projects.pdf
Spencer Foundation	We do not allow indirect costs on grant awards of \$75,000 or less. Research grant proposals with budgets of more than \$75,000 may include indirect costs of 15% of the total direct costs. https://www.spencer.org/resources/Applicant-Information-and-Policies
Staunton Farm Foundation	0%. Contact Foundation Relations.
Women for a Health Environment	10%. Contact Foundation Relations.