

Which Rate Do I Use?

Indirect Cost Rate Type	Rate Cap	Grant issuer/type	Notes	Where do I find this rate?
Restricted	15%	U.S. Department of Education	Subject to a statutory “supplement not supplant” restriction.	Indirect Cost Rate Summary
Unrestricted	15%	USDA programs		Indirect Cost Rate Summary
Medicaid	25%	Medicaid school-based services	Uses same calculation as restricted rate, but capped at 25%.	Indirect Cost Rate Summary
LEA SE Added Costs	15%	State of Michigan Special Education Grants	Sections 51a - 58: must not exceed 115% of approved direct costs for section 52 and section 53a programs; for reimbursement of Special Education operations and maintenance costs.	Special Education Indirect Cost Rates
ISD SE	15%	State of Michigan Special Education Grants	Sections 51a - 58: must not exceed 115% of approved direct costs for section 52 and section 53a programs; weighted avg of constiuent districts for reimbursement of Special Education operations and maintenance costs.	ISD Special Education Indirect Cost Rates