Indirect Cost Policy

The Landscape Architecture Foundation (LAF) is a charitable entity and is not committed to matching the indirect cost rates of universities, the U.S government, or other entities.

The maximum indirect cost rate that LAF will pay for research and project grants and contracts is 12%.

This policy is consistent with that of many private foundations and certain government entities that have a flat or maximum rate that caps the amount an applicant institution can charge. LAF’s policy helps ensure furtherance of our charitable purpose.

The maximum allowable indirect cost is calculated in the following manner:

\[
\text{Indirect Costs} = 12\% \times \text{Total Direct Costs} \\
(\text{Total Direct Costs include personnel, sub-contracts, supplies, equipment, etc.})
\]

The indirect rate limit applies to both the primary applicant organization and any sub-grantees and sub-contractors. Each respective organization may receive indirect costs up to the maximum rate.

The 12% indirect cost rate is the maximum rate allowed under the LAF’s policy. A grantee or contractor with an actual indirect cost rate lower than the maximum rate should not increase the funding request to the maximum allowed.