

INDIRECT COST CALCULATION GUIDELINES

1. Single center studies

- Sites may claim up to 10% indirect costs in addition to direct costs for the study.
- No indirect costs may be claimed on equipment over \$5,000.

2. Multi-center studies

- The lead site may claim up to 10% indirect costs in addition to direct costs for the study.
- No indirect costs may be claimed on equipment over \$5,000.
- The lead site may additionally claim up to 10% indirect costs on the first \$25,000 of any subcontracts (i.e. a maximum of \$2,500 indirect costs from each participating site).
- Participating sites may claim up to 10% indirect costs in addition to direct costs for the study. No indirect costs may be claimed on equipment over \$5,000.