

Indirect Cost Rates - Fiscal Year 2025-26

This is a list of the indirect cost rates for South Carolina school districts for fiscal year 2025-26.

Note: The state's capitalization threshold is \$5,000. School districts must adhere to the lesser of the state's capitalization threshold or the school district's capitalization threshold for indirect cost purposes.

District	Unrestricted	Restricted	Capitalization Threshold
Abbeville	14.62	2.77	\$300,000
Aiken	14.98	2.83	\$5,000
Allendale	20.00	10.00	\$5,000
Anderson 1	13.38	2.66	\$5,000
Anderson 2	17.12	4.35	\$5,000
Anderson 3	17.55	4.19	\$5,000
Anderson 4	20.00	5.13	\$5,000
Anderson 5	15.59	4.25	\$5,000
Bamberg 3	19.80	5.01	\$5,000
Barnwell			\$5,000
Beaufort	18.39	4.26	\$5,000
Berkeley	20.00	4.73	\$5,000
Calhoun	16.79	5.27	\$5,000
Charleston	20.00	4.36	\$5,000
Cherokee	15.44	3.53	\$5,000
Chester	18.95	7.85	\$5,000
Chesterfield	18.43	4.17	\$5,000
Clarendon 6	20.00	6.39	\$5,000
Colleton	20.00	6.00	\$5,000
Darlington	20.00	9.08	\$5,000
Dillon 3	20.00	4.57	\$5,000
Dillon 4	19.33	6.27	\$5,000
Dorchester 2	17.85	2.30	\$5,000
Dorchester 4	19.55	3.75	\$5,000
Edgefield	15.98	3.45	\$5,000
Fairfield	19.02	4.70	\$5,000
Florence 1	15.91	4.76	\$5,000
Florence 2	14.80	2.55	\$5,000
Florence 3	14.22	3.27	\$5,000
Florence 5	14.30	1.43	\$5,000
Georgetown	19.06	4.39	\$5,000

District	Unrestricted	Restricted	Capitalization Threshold
Greenville	17.65	3.10	\$5,000
Greenwood 50	13.41	1.77	\$5,000
Greenwood 51	15.93	4.81	\$5,000
Greenwood 52	20.00	2.78	\$5,000
Hampton 3	20.00	5.10	\$5,000
Horry	17.12	3.09	\$5,000
Jasper	0.00	6.25	Not Reported
Kershaw	16.95	3.62	\$5,000
Lancaster	14.54	3.10	\$5,000
Laurens 55	13.17	3.08	\$5,000
Laurens 56	13.90	2.97	\$5,000
Lee	17.16	4.88	\$5,000
Lexington 1	18.26	5.52	\$5,000
Lexington 2	19.02	6.22	\$5,000
Lexington 3	20.00	6.70	\$5,000
Lexington 4	13.36	1.70	\$5,000
Lexington 5	20.00	5.25	\$5,000
Marion	20.00	6.39	\$5,000
Marlboro	18.05	5.14	\$5,000
McCormick	20.00	7.93	\$5,000
Newberry	17.81	4.11	\$5,000
Oconee	17.87	3.06	\$5,000
Orangeburg 9	20.00	6.09	\$5,000
Pickens	15.04	2.61	\$5,000
Richland 1	20.00	5.21	\$5,000
Richland 2	20.00	4.87	\$5,000
Saluda	16.39	4.97	\$5,000
Spartanburg 1	16.13	3.16	\$5,000
Spartanburg 2	13.74	2.17	\$5,000
Spartanburg 3	16.92	3.49	\$5,000
Spartanburg 4	13.24	2.73	\$5,000
Spartanburg 5	14.12	1.81	\$5,000
Spartanburg 6	15.98	1.57	\$5,000
Spartanburg 7	14.06	2.31	\$5,000
Sumter	20.00	4.04	\$5,000
Union	15.45	4.41	\$5,000
Williamsburg	20.00	4.23	Not Reported
York 1	17.89	4.05	\$5,000
York 2	20.00	8.19	\$750,000
York 3	17.99	4.43	\$5,000

District	Unrestricted	Restricted	Capitalization Threshold
York 4	16.86	3.82	\$5,000
SC Public Charter	12.08	4.39	\$5,000
Erskine	12.11	5.81	\$5,000
Limestone	14.05	6.86	\$5,000