

Indirect Cost Rates - Fiscal Year 2026-27

This is a list of the indirect cost rates for South Carolina school districts for fiscal year 2026-27.

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	16.45	2.69	\$300,000
Aiken	15.44	2.83	\$5,000
Allendale	20.00	10.00	\$5,000
Anderson 1	13.27	2.70	\$5,000
Anderson 2	17.23	3.98	\$5,000
Anderson 3	17.63	3.97	\$5,000
Anderson 4	20.00	4.96	\$5,000
Anderson 5	15.44	4.04	\$5,000
Bamberg	19.85	5.12	\$5,000
Barnwell	18.65	7.30	\$10,000
Beaufort	18.20	4.33	\$5,000
Berkeley	20.00	4.59	\$5,000
Calhoun	16.20	5.42	\$5,000
Charleston	20.00	4.31	\$5,000
Cherokee	16.74	3.44	\$5,000
Chester	20.00	7.70	\$5,000
Chesterfield	20.00	4.43	\$5,000
Clarendon 6	6.48	0.96	\$5,000
Colleton	20.00	6.30	\$5,000
Darlington	20.00	8.91	\$5,000
Dillon 3	20.00	4.50	\$5,000
Dillon 4	19.12	6.12	\$5,000
Dorchester 2	16.03	2.46	\$5,000
Dorchester 4	19.55	4.03	\$5,000
Edgefield	17.23	3.67	\$5,000
Fairfield	20.00	4.76	\$5,000
Florence 1	16.68	4.78	\$5,000
Florence 2	14.71	2.71	\$5,000
Florence 3	15.48	3.30	\$10,000
Florence 5	15.57	1.48	\$5,000
Georgetown	19.47	4.67	\$5,000

District	Unrestricted	Restricted	Capitalization Threshold
Greenville	18.14	3.12	\$5,000
Greenwood 50	13.23	1.79	\$5,000
Greenwood 51	15.82	4.64	\$5,000
Greenwood 52	20.00	2.73	\$5,000
Hampton	20.00	5.82	\$5,000
Horry	17.27	2.98	\$5,000
Jasper			Not Reported
Kershaw	16.81	3.64	\$5,000
Lancaster	16.39	3.13	\$5,000
Laurens 55	14.53	3.13	\$5,000
Laurens 56	17.06	3.14	\$5,000
Lee	16.51	4.68	\$5,000
Lexington 1	18.02	5.51	\$5,000
Lexington 2	18.90	5.85	\$5,000
Lexington 3	20.00	6.40	\$5,000
Lexington 4	14.87	1.74	\$5,000
Lexington 5	20.00	5.13	\$5,000
Marion	20.00	5.67	\$10,000
Marlboro	17.78	5.05	\$5,000
McCormick	20.00	7.28	\$5,000
Newberry	17.42	4.11	\$5,000
Oconee	19.38	2.77	\$5,000
Orangeburg	20.00	6.01	\$5,000
Pickens	14.43	2.55	\$5,000
Richland 1	20.00	5.30	\$50,000
Richland 2	20.00	4.78	\$5,000
Saluda	18.34	4.95	\$5,000
Spartanburg 1	16.71	3.13	\$5,000
Spartanburg 2	13.75	2.34	\$5,000
Spartanburg 3	16.68	3.35	\$5,000
Spartanburg 4	14.32	2.68	\$5,000
Spartanburg 5	13.86	1.85	\$5,000
Spartanburg 6	17.41	1.58	\$5,000
Spartanburg 7	16.39	2.35	\$5,000
Sumter	20.00	4.10	\$5,000
Union	15.26	4.54	\$5,000
Williamsburg	20.00	4.13	\$5,000
York 1	17.50	4.02	\$5,000
York 2	20.00	7.72	\$750,000
York 3	17.68	4.38	\$5,000

District	Unrestricted	Restricted	Capitalization Threshold
York 4	16.38	3.83	\$5,000
SC Public Charter			\$5,000
Erskine	11.70	5.67	\$5,000