LOUISIANA STATE UNIVERSITY
AND AGRICULTURAL AND MECHANICAL COLLEGE

Office of the Vice Chancellor for Finance and Administrative Services and Comptroller

March 19, 2004

To: Chancellor Emmert
Chancellor Richardson
Executive Director Bouchard
Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Projects During FY 2004-05

Fringe benefits rates have been established for next fiscal year pursuant to the requirements of the Office of Management and Budget Circular A-21, "Cost Principles for Educational Institutions." The rates effective for the period July 1, 2004 through June 30, 2005 are as follows:

Louisiana State University, including the Pennington Biomedical Research Center	
Regular employees	23.50%
Contingent labor/transients (object 1220/1250)	7.65%
Non-student employees with "F" or "J" visa* (object 1100)	0.00%
Employee subject fees (object 1020)	0.00%
LSU Agricultural Center	
Regular employees	27.00%
Federal employees	23.00%
Contingent labor/transients (object 1220/1250)	7.65%
Non-student employees with "F" or "J" visa (object 1100)	0.00%
Employee subject fees (object 1020)	0.00%

These rates are effective for all proposals dated July 1 and thereafter. The rates have increased from last year for LSU regular employees, LSUAC regular employees, and LSUAC federal employees. The prior rates will continue to be applied to existing projects. However, the new rates should be included in all requests for new funding.

If clarification or additional information is necessary, please contact Jim Bates, LSU (578-3386); Mark Legendre, LSUAC (578-4164); or Ralph Underwood, PBRC (763-2515).

Jerry J. Baudin

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Vice Chancellor for Finance and Administrative Services
and Comptroller

*excluding PBRC (rate is 23.5%)

xc: Vice Chancellor Smith
Ms. Donna Torres
Mr. Ralph Underwood
Ms. Patricia Territo
Mr. Mark Legendre
ASP Members

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