LOUISIANA STATE UNIVERSITY

Finance & Administrative Services

May 19, 2014

To: President and Chancellor Alexander
Vice President Richardson
Executive Director Cefalu
Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Projects during FY 2014-2015

Fringe benefits rates have been established for FY 2014-2015 pursuant to the requirements of 2 CFR Part 220, Cost Principles for Educational Institutions (OMB Circular A-21). The rates effective for July 1, 2014 through June 30, 2015 are as follows:

Louisiana State University, including Pennington Biomedical Research Center	
Employees	40.00%
Graduate assistants – Tuition Remission	33.00%
Graduate assistants – Health Insurance	3.00%
Contingent/WAE labor (object 1220/1250)	7.65%
PBRC non-student employees with "F" or "J" visa (object 1100)	40.00%
LSU Agricultural Center	
Employees	42.00%
Graduate assistants – Tuition Remission	33.00%
Graduate assistants – Health Insurance	3.00%
Federal employees	33.00%
Contingent/WAE labor (object 1220/1250)	7.65%

LSU A&M rates indicated above for employees and contingent labor apply to both new and existing sponsored program accounts – including gifts and expired fixed price agreements. The rates for graduate assistants apply to new sponsored program accounts – including gifts and expired fixed price agreements. Effective immediately, these rates also apply to new proposals and requests for new, supplemental funding to existing awards. The policies for Ag Center and PBRC may differ.

If clarification or additional information is needed, please contact Elahe Russell, LSU (578-1639); Jan Bernath, Ag Center (578-4645); or Monica Mougeot, PBRC (763-0915).

Daniel T. Layzell
Vice President for Finance and Administration/CFO

Kaliat T. Valsaraj
Vice Chancellor for Research and Economic Development

xc: Executive Vice Chancellor and Provost Stuart Bell, Ms. Donna Torres, Ms. Elahe Russell, Ms. Patricia Territo, Ms. Winona Ward, Mr. Guy LaVergne, Ms. Monica Mougeot, Ms. Jan Bernath, ASP Members