**Finance & Administration**
*Office of Accounting Services*

July 12, 2018

To: President Alexander
Vice President Richardson
Executive Director John Kirwan
Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Agreements during FY 2018-2019

Fringe benefit rates have been established for FY 2018-2019 pursuant to the requirements of 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The rates effective for July 1, 2018 through June 30, 2019 are as follows:

| | |
|---|---|
| Louisiana State University, including Pennington Biomedical Research Center | |
| Employees | 44.00% |
| Graduate assistants – Tuition Remission | 35.00% |
| Contingent/WAE labor (spend category SC6018/SC6021) | 7.65% |
| PBRC non-student employees with "F" or "J" visa (spend category SC6009) | 44.00% |
| | |
| LSU Agricultural Center | |
| Employees | 49.00% |
| Graduate assistants – Tuition Remission | 35.00% |
| Federal employees | 33.00% |
| Contingent/WAE labor (spend category SC6018/SC6021) | 7.65% |

LSU rates indicated above for employees and contingent labor apply to both new and existing sponsored agreements – including gifts and expired fixed price agreements. The tuition remission rate applies to new sponsored agreements and all gifts and expired fixed price agreements.

Effective immediately, these rates 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 or erussell@lsu.edu ); Jan Bernath, Ag Center (578-4645 or jbernath@agcenter.lsu.edu ); or Monica Mougeot, PBRC (763-0915 or monica.mougeot@pbrc.edu ).

Daniel T. Layzell
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xc: Interim Executive Vice President and Provost Stacia Haynie, Donna Torres, Elahe Russell, Jaime Estave, Darya Courville, Guy LaVergne, Monica Mougeot, Jan Bernath, ASP Members