



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

July 1, 2019

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

Re: Fringe Benefit Rates Applied to Sponsored Agreements during FY 2019-2020

Fringe benefit rates have been established for FY 2019-2020 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, 2019 through June 30, 2020 are as follows:

Louisiana State University, including Pennington Biomedical Research Center	
Employees	44.00%
2-Year Post-Doctoral Researchers	22.00%
Graduate assistants – Tuition Remission	36.00%
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	51.00%
2-Year Post-Doctoral Researchers	22.00%
Graduate assistants – Tuition Remission	36.00%
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](mailto:erussell@lsu.edu)); Jan Bernath, Ag Center (578-4645 or [jbernath@agcenter.lsu.edu](mailto:jbernath@agcenter.lsu.edu)); or Monica Mougeot, PBRC (763-0915 or [monica.mougeot@pbrc.edu](mailto:monica.mougeot@pbrc.edu)).

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