March 4, 2013

To: Interim Chancellor Jenkins
Chancellor Richardson
Executive Director Heynsfield
Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Projects during FY 2013-14

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 July 1, 2013 through June 30, 2014 are as follows:

**Louisiana State University, including the Pennington Biomedical Research Center**
- Employees: 38.00%
- Graduate assistants – Tuition Remission: 30.00%
- Graduate assistants – Health Insurance: 3.00%
- Contingent/WAE labor (object 1220/1250): 7.65%
- Non-student employees with “F” or “J” visa* (object 1100): 0.00%

**LSU Agricultural Center**
- Employees: 40.00%
- Graduate assistants – Tuition Remission: 30.00%
- Graduate assistants – Health Insurance: 3.00%
- Federal employees: 32.00%
- Contingent/WAE labor (object 1220/1250): 7.65%
- Non-student employees with “F” or “J” visa (object 1100): 0.00%

The 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.

If clarification or additional information is needed, please contact Donna K. Torres, LSU (578-1623); Jan Bernath, Ag Center (578-4645); or Guy LaVergne, PBRC (763-3101).

Robert Kuhn 3/4/13

Robert Kuhn
Interim Vice Chancellor for Finance
and Administrative Services and CFO

Thomas R. Klet
Interim Vice Chancellor for Research and Economic Development

*excluding PBRC (rate is 36.00%)

xc: Executive Vice Chancellor and Provost Stuart Bell, Mr. Guy LaVergne, Ms. Jan Bernath, Ms. Donna Torres, Ms. Darya Courville, Ms. Patricia Torrillo, ASP Members