Fringe Benefit Rates have been established for the next fiscal year pursuant to the requirements of Office of Management and Budget Circular A-21, "Cost Principles for Educational Institutions."

The rates effective for the period July 1, 2000 through June 30, 2001 are:

**Louisiana State University and A&M College including Pennington Biomedical Research Center**

- Regular Employees: 22.5%
- Contingent Labor/Transients (object code 1220): 7.65%
- Non Student Employees with "F" or "J" Visa* (object code 1100): Ø%
- Employee Subject Fees (object code 1020): Ø%

**Louisiana State University Agricultural Center**

- Non-Federal Employees: 22.5%
- Federal Employees: 16.0%
- Contingent Labor/Transients (object code 1220): 7.65%
- Non Student Employees with "F" or "J" Visa (object code 1100): Ø%
- Employee Subject Fees (object code 1020): Ø%

You will notice the new rates are identical to the rates in effect for FY 99-00. If clarification or additional information is necessary, please contact Jim Bates, LSU (388-3386); Cary Owen, LSUAC (388-4164); or Pat Marquette, PBRC (763-2515).

Jerry J. Baudin
Vice Chancellor for Finance
and Administrative Services

* Excluding PBRC (rate is 22.5%)