From: Office of the Vice Chancellor for Finance and Administrative Services

To: Chancellor Emmert
Chancellor Richardson
Executive Director Bouchard
Deans, Directors, and Department Heads

Re: Fringe benefit rates applied to sponsored projects during FY 03-04

Fringe benefits rates have been established for the 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 the period July 1, 2003, through June 30, 2004, are:

**Louisiana State University and A&M College, including Pennington Biomedical Research Center**
- Regular employees: 22.50%
- Contingent labor/transients (object code 1220/1250): 7.65%
- Nonstudent employees with “F” or “J” visa* (object code 1100): 0.00%
- Employee subject fees (object code 1020): 0.00%

**Louisiana State University Agricultural Center**
- Regular employees: 24.00%
- Federal employees: 20.00%
- Contingent labor/transients (object code 1220/1250): 7.65%
- Nonstudent employees with “F” or “J” visa (object code 1100): 0.00%
- Employee subject fees (object code 1020): 0.00%

These rates are effective for all proposals dated July 1 and thereafter. The rate for LSU regular employees remains unchanged. The rates for LSUAC regular and Federal employees have increased from last year’s rate. The prior rates will continue to be applied to existing projects. However, the new rate should be included in all requests for new funding. If clarification or additional information is necessary, please contact Jim Bates, LSU (578-3380); Mark Legendre, LSUAC (578-4164); or Ralph Underwood, PBRC (763-2515).

*excluding PBRC (rate is 22.5%)

cc: Vice Chancellor Smith
Ms. Donna Torres
Mr. Mark Legendre
Mr. Ralph Underwood
Ms. Patricia Territo
ASP Members

D/OG fringe rate.