January 19, 2024

To: President William F Tate IV  
Executive Vice President and Provost Roy Haggerty  
Vice President Matt Lee  
Executive Director John Kirwan  
Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Agreements during FY 2023-2024

Fringe benefit rates have been established for FY 2023-2024 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, 2023 through June 30, 2024 are as follows:

Louisiana State University, including Pennington Biomedical Research Center
- Employees: 44.00%
- 2-Year Post-Doctoral Researchers and 2-Year Interns: 14.00%
- Graduate assistants – Tuition Remission: 38.00%
- Contingent/WAE labor (spend category SC6018/SC6021): 7.65%
- Non-student employees with “F” or “J” visa (spend category SC6009): 44.00%

LSU Agricultural Center
- Employees: 53.00%
- Graduate assistants – Tuition Remission: 38.00%
- Federal employees: 33.00%
- Contingent/WAE labor (spend category SC6018/SC6021): 7.65%
- Non-student employees with “F” or “J” visa (spend category SC6009): 53.00%

If clarification or additional information is needed, please contact Elahe Russell at erussell@lsu.edu.

Kimberly J. Lewis  
Executive Vice President of Finance and Administration and Chief Administrative Officer

Robert R. Twilley  
Vice President for Research and Economic Development

xc: Jaime Estave, Darya Courville, Guy LaVergne, Monica Mougeot, Lori Parker, Jan Bernath, Michelle Miller, ASP Members