

Finance & Administration Office of Accounting Services

June 21, 2022

To: President William F. Tate IV Interim Executive Vice President and Provost Matt Lee Interim Vice President Lucien Laborde Executive Director John Kirwan Deans, Directors, and Department Heads

Re: Fringe Benefit Rates Applied to Sponsored Agreements during FY 2022-2023

Fringe benefit rates have been established for FY 2022-2023 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, 2022 through June 30, 2023 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%
2-Year Post-Doctoral Researchers and 2-Year Interns	14.00%
Graduate assistants – Tuition Remission	38.00%
Federal employees	33.00%
Contingent/WAE labor (spend category SC6018/SC6021)	7.65%

For FY 2023, the fringe benefit rate for 2-Year Post Docs and 2-Year Interns has decreased to 14%. If clarification or additional information is needed, please contact Elahe Russell at erussell@lsu.edu.

Non-student employees with "F" or "J" visa (spend category SC6009)

Kimberly J. Lewis

Executive Vice President of Finance and Administration and Chief Administrative Officer

53.00%

Samuel J. Bentley Vice President of Research and Economic Development