



Finance & Administration
Office of Accounting Services

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