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%
- Non-student employees with “F” or “J” visa (spend category SC6009): 53.00%

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.

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

Samuel J. Bentley  
Vice President of Research and  
Economic Development

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