



**Finance & Administration**  
*Office of Accounting Services*

July 21, 2021

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

Re: Fringe Benefit Rates Applied to Sponsored Agreements during FY 2021-2022

Federal offices nationwide have continued to experience delays in processing due to COVID-19. As a result, the fringe benefit and tuition remission rate agreement effective for FY 2021-2022 has just been finalized with the rates as indicated below:

Louisiana State University, including Pennington Biomedical Research Center	
Employees	44.00%
2-Year Post-Doctoral Researchers and 2-Year Interns	22.00%
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	22.00%
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%

The tuition remission rate of 38% will apply to all proposals for new funding, gifts, restricted, auxiliary, and expired fixed price agreements. For FY 2022, there are no changes to fringe benefit rates for employees and contingent labor.

If clarification or additional information is needed, please contact Elahe Russell at [erussell@lsu.edu](mailto:erussell@lsu.edu).

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