





**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1726000848A1

DATE:06/03/2019

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/22/2018

Louisiana State University  
330 Thomas Boyd Hall  
Baton Rouge, LA 70803-2701

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

**SECTION I: INDIRECT COST RATES**

RATE TYPES:      FIXED                  FINAL                  PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2017	06/30/2021	48.00	On Campus	Organized Research (1)
PRED.	07/01/2017	06/30/2021	49.00	On Campus	Instruction
PRED.	07/01/2017	06/30/2021	35.00	On Campus	Other Spon. Act.
PRED.	07/01/2017	06/30/2021	40.00	On Campus	Agri. Center
PRED.	07/01/2017	06/30/2021	26.00	Off Campus	All Programs
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

\*BASE

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Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, participant support, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(1) Includes all Pennington Biomedical Research Center Projects.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2018	6/30/2019	44.00	Main Campus	Main Campus Employee
FIXED	7/1/2018	6/30/2019	33.00	AG Center	Federal Employees
FIXED	7/1/2018	6/30/2019	49.00	AG Center	Non Federal Employees
FIXED	7/1/2018	6/30/2019	35.00	All	Graduate Assistants Tuition Remission
FIXED	7/1/2019	6/30/2020	44.00	Main Campus	Main Campus Employees
FIXED	7/1/2019	6/30/2020	33.00	AG Center	Federal Employees
FIXED	7/1/2019	6/30/2020	51.00	AG Center	Non Federal Employees
FIXED	7/1/2019	6/30/2020	36.00	All	Graduate Assistants Tuition Remission
FIXED	7/1/2019	6/30/2020	22.00	All	Post-Doctoral Researchers
PROV.	7/1/2020	6/30/2023			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.



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FRINGE BENEFITS:

Main Campus-

Group Medical & Life Insurance  
Medicare Contribution, Social Security  
La. State Retirement System, TIAA-CREF Matching Retirement  
Teachers' Retirement System  
Unemployment Compensation, Workers' Compensation  
Termination Pay, Sabbatical Leave  
Optional Retirement Plan  
Employee Tuition Exemption Program  
LA Deferred Comp.457 Plan  
LA School Employees Retirement System  
Graduate Assistant Tuition Exemption Program

Agriculture Centers-

Group Medical & Life Insurance  
Medicare Contribution  
Unemployment Compensation, Workers' Compensation  
Social Security  
Termination Pay, Sabbatical Leave  
Graduate Assistant Tuition Exemption Program

Non-Federal employees:

LA State Retirement System  
TIAA-CREF Matching Retirement  
Teachers' Retirement, Optional Retirement Plan

Federal Employees:

Federal Civil Service Retirement

Per 2 CFR 200.414(g) - A rate extension has been granted.

\*This rate agreement reflects the new fringe benefit rates only. \*

Next Proposal Due:

The next F&A cost proposal based on actual costs for the fiscal year ending 06/30/2020 is due in our office by 12/31/2020.

The next fringe benefit cost proposal based on actual costs for the fiscal year ending 06/30/2019 is due in our office by 12/31/2019.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exl) heme2-0g in) heme2-0g in-Cgns ta Tms orrersot acq lonal

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