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(Signature)

Daniel T. Layzell
(Name)

May 26, 2020
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726000848A1

DATE:05/18/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/03/2019

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.

ORGANIZATION: Louisiana State University

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SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
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
FIXED	7/1/2020	6/30/2021	44.00	Main Campus	Main Campus Employee
FIXED	7/1/2020	6/30/2021	33.00	AG Center	Federal Employees
FIXED	7/1/2020	6/30/2021	53.00	AG Center	Non Federal Employees
FIXED	7/1/2020	6/30/2021	36.00	All	Graduate Assistants Tuition Remission
FIXED	7/1/2020	6/30/2021	22.00	All	Post-Doctoral Researchers*
PROV.	7/1/2021	6/30/2023			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages

*2-Year Post-Doctoral Researchers and 2-Year Interns

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

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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 06/30/2020 is due in our office by 12/31/2020.

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 exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

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ecutive Vice President for F

(ITLE)

May 26, 202

DATE

HHS REPRESENTATIVE: Tyra Tallie

Telephone: (214) 767-3261