



E. Russell  
Louisiana State University and A&M College  
October 11, 2016  
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The fixed rates for fiscal year ending 2014 and 2015 are considered final.

A fringe benefit rate proposal is required to be submitted annually. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2016 is due in our office by December

31, 2016. A facilities and administrative cost proposal, together with supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal

EIN: 1726000848A1

DATE:10/11/2016

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
05/11/2015

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.

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**SECTION I: INDIRECT COST RATES**

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ORGANIZATION: Louisiana State University

AGREEMENT DATE: 10/11/2016

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Modified total direct costs, consisting of all salaries and wages, fringe

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.

AGREEMENT DATE: 10/11/2016

SECTION 1: BRIDGE BENEFIT SCHEDULE

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2015	6/30/2016	42.00	Main Campus	Main Campus Employees
FIXED	7/1/2015	6/30/2016	33.00	AG Center	Federal Employees
FIXED	7/1/2015	6/30/2016	44.00	AG Center	Non Federal Employees
FIXED	7/1/2015	6/30/2016	33.00	AG Center	Non Federal Employees

Assistants -  
Tuition  
Remission

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 10/11/2016

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**SECTION II: SPECIAL REMARKS**

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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

ORGANIZATION: Louisiana State University

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EQUIPMENT DEFINITION:

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

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

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Graduate Assistant Health Insurance

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

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AGREEMENT DATE: 10/11/2016

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**SECTION III: GENERAL**

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**A LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant.

following conditions (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted, such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct

costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal

**B ACCOUNTING CHANGES.**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct.