

DEPARTMENT OF HEALTH & HUMAN SERVICES

**Program Support Center
Financial Management Portfolio
Cost Allocation Services**

**1301 Young Street, Room 732
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov**

June 22, 2018

Ms. Elahe N. Russell
Director, Financial Accounting & Reporting
Louisiana State University and A&M College
Office of Financial Accounting & Reporting
204 Thomas Boyd Hall

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726000848A1

Louisiana State University
330 Thomas Boyd Hall

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 6/22/2018

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**

FIXED	7/1/2018	6/30/2019	49.00 AG Center	Non Federal
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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.

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 6/22/2018

(STITUTION)

(SIGNATURE)

Daniel T. Layz

(NAME)

VP for Finance + Admin FO

(TITLE)

7/12/18

(DATE)