



Finance & Administration
Office of Accounting Services

June 25, 2025

To: Interim President Matt Lee
Interim Executive Vice President and Provost Troy Blanchard
Interim Vice President and Dean Michael Salassi
Executive Director John Kirwan
Deans, Directors, and Department Heads

Re: Sponsored Agreement Fringe Benefit Rates FY 2025-2026

Fringe benefit rates have been established for FY 2025-2026. The rates effective for July 1, 2025 through June 30, 2026 are as follows:

Louisiana State University, including Pennington Biomedical Research Center	
Employees	40.00%
2-Year Post-Doctoral Researchers and 2-Year Interns	14.00%
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)	40.00%
LSU Agricultural Center	
Employees	53.00%
2-Year Post-Doctoral Researchers and 2-Year Interns	14.00%
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)	53.00%

Effective immediately, these rates apply to new proposals, existing sponsored agreements (including gifts and expired fixed price agreements), and requests for new, supplemental funding to existing awards. In addition, the tuition remission rate applies to all restricted and auxiliary accounts. The policies for Ag Center and PBRC may differ.

If clarification or additional information is needed, please contact Elahe Russell at erussell@lsu.edu.

**Thomas M.
Smith**

Digitally signed by
Thomas M. Smith
Date: 2025.06.24
10:04:56 -05'00'

Tommy Smith
Interim Chief Financial Officer

**Robert R.
Twilley**

Digitally signed by Robert
R. Twilley
Date: 2025.06.24
15:02:20 -05'00'

Robert R. Twilley
Vice President for Research and Economic
Development

xc: Jaime Estave, Darya Courville, Guy LaVergne, Monica Mougeot, Lori Parker, Jan Bernath, Michelle Miller, ASP Members