

CURRENT AND RECOMMENDED RESEARCH FRINGE BENEFIT RATES

All Research Foundation accounts will be charged fringe benefits at the rate in effect at the time of expenditure, regardless of the rate at which they were budgeted. No waiver of the fringe benefit rate is permitted. For these reasons, the Office of Sponsored Programs **strongly recommends** that project directors include an escalation factor when budgeting fringe benefits in multiple year projects.

DATES	EMPLOYEES	UNDERGRADUATE¹	GRADUATE²	SUMMER ONLY³	COST SHARING & FACULTY OFFSET^{6,7}
7/1/08 ⁴	37.5%	5%	12.5%	16%	42.67%
7/1/09	39.5% ⁵	6% ⁵	13.5% ⁵	16% ⁵	43.67% ⁸
7/1/10	39.5% ⁵	6% ⁵	13.5% ⁵	16% ⁵	44.67% ⁸
future years	Use 39.5%	Use 6%	Use 13.5%	Use 16%	Increase by 1% per yr

¹ Applies only to full time SUNY undergraduate students who meet the criteria for and are appointed to one of the following titles: Research Aide, Senior Research Aide or Camp Counselor. All other undergraduate student salaries will be charged the regular employee rate.

² Applies only to full time SUNY graduate students who meet the criteria for and are appointed to one of the following titles: Project Instructional Assistant, Research Project Assistant, Research Graduate Assistant, Research Aide or Senior Research Aide. All other graduate student salaries will be charged the regular employee rate.

³ Applies only to employees whose appointments fall wholly within the summer and who meet the criteria set forth by Employee Services and Human Resources, some of which appear on the reverse of this advisory.

⁴ A breakdown of the fringe benefits components can be found on the reverse side of this sheet.

⁵ Pending DHHS Approval.

⁶ Fringe Benefit Rate for Transfers to NY State Salary Offset accounts and Cost Sharing Budgets. This is the actual NY State rate, and is no longer included in the Fringe Benefit Pool.

⁷ No fringe is associated with the cost sharing of undergraduate or graduate students as defined above.

⁸ Pending approval of NYS Office of State Controller.

(Continued on the reverse side)

***Minimum Criteria for Summer Only Appointments: The position must have been established to reflect the campus' special needs during the summer months or to compensate academic employee for sponsored program activity performed outside the academic year; the employee must not concurrently be employed by The RF in an ongoing position; there must not be expectation that the position will continue into the new academic year; and the employee must not be on The RF payroll in a regular appointment prior to the proposed summer only appointment, with the following exceptions: a) A SUNY faculty member on sabbatical whose partial SUNY salary is supplemented by a Regular appointment on The RF payroll during the spring semester; b) SUNY employee appointed to an Extra Service appointment on The RF payroll during the spring semester or c) an employee appointed to an Undergraduate Student or Graduate category during the spring semester who is no longer eligible for appointment to a student category in the summer.

MID-YEAR START DATES

The Office of Sponsored Programs recommends increasing the percentage as the project start date approaches the beginning of any fiscal year (July 1). For example, the project start date is in January, start with 37%. Your yearly fringe rate will then be 37.5%, 39.5% etc.

RESEARCH FOUNDATION FRINGE BENEFIT RATES FOR FISCAL YEAR 2008-2009

The following table provides the percentage breakdown for each component of the Research Foundation of State University of New York 2008-2009 employee fringe benefit rates.

Components	Regular Employees	Graduate Students	Undergraduate Students	Summer-Only Employees	Cost Sharing & Faculty Offset
Retirement	11.9	-	-	8.0	
Group Health Insurance	14.3	10.9	-	-	
Social Security	7.2	1.0	3.4	7.3	
Dental Insurance	1.3	-	-	-	
Vacation and Sick Leave Payments*	1.1	-	-	-	
New York State Unemployment Insurance	0.4	0.1	0.3	0.1	
Group Life Insurance	0.1	-	-	-	
Long Term Disability Insurance	0.3	-	-	-	
Workers' Compensation	0.8	0.2	0.1	0.5	
New York State Disability Insurance	0.1	0.3	1.2	0.1	
Employee Benefit Funds	-	-	-	-	
TOTAL RATE	37.5%	12.5%	5.0%	16.0%	42.67%

* Vacation and sick leave payments are for

- accrued vacation leave to employees who have terminated, changed accruing status, or transferred, as covered by the Research Foundation leave policy.
- absences over 30 calendar days that are charged to sick leave.