

## **Salary and Fringe Benefit Rules and Policies for Income Fund Reimbursable (IFR) Assignments**

### **Background**

The salaries and associated fringe benefits of State University of New York (SUNY) employees who perform services on Research Foundation-administered sponsored projects while remaining on the SUNY payroll are reimbursed by the Research Foundation to SUNY through the IFR process.

These individuals are not Research Foundation employees and therefore are not subject to Research Foundation salary and wage rules. Reimbursement is calculated to ensure that compensation is made solely for work performed on the Research Foundation-administered sponsored project.

Refer to [Income Fund Reimbursable \(IFR\)/Cost Sharing \(CS\) Assignments](#) for the administrative procedure.

### **Policy**

The assignment period for an IFR assignment to a Research Foundation administered sponsored project must fall within the period of the individual's SUNY appointment and within the award period of the Research Foundation-administered sponsored project. The IFR assignment must also adhere to campus-specific policy related to reimbursement of SUNY salary from sponsored projects.

The following criteria are required prior to approval of a SUNY employee IFR assignment:

- Sufficient funds must be available in the sponsored project account to support income fund reimbursement.
- The percent of effort that the individual will expend on the Research Foundation project must be accurate.
- The individual's SUNY salary must be confirmed and the assignment must be consistent with defined institutional base salary obligation.
- The income fund reimbursement must comply with sponsor terms and conditions.

### **Fringe Benefit Rates**

Individuals with an IFR assignment continue to be SUNY employees with SUNY fringe benefits. SUNY must pay the full fringe benefit rate established each year by the Office of the State Comptroller (OSC). Refer to [RF Fringe Rate for IFR](#)

The RF must reimburse SUNY for the cost of benefits for an IFR assignment. The funds to do so are obtained by charging the SUNY-IFR fringe benefit rate against the sponsored program salary of the person on an IFR assignment. Campuses must not use the RF regular employee fringe rate in this situation and may not waive the fringe rate.

## Reimbursement

The portion of the individual's SUNY salary and associated fringe benefits reimbursed through the IFR process or cost shared is based on:

- the SUNY employee's approved annual salary,
- the percent of effort the SUNY employee will expend on the Research Foundation administered sponsored project, and
- the percent of the SUNY employee's salary paid by the Research Foundation administered sponsored project.

For example, when a SUNY employee is:

- assigned to a sponsored project through an IFR at .5 full time equivalent (FTE),
- expending 50 percent of his time on the project, and
- being paid 50 percent of his salary by the sponsor,

then the full 50 percent of the SUNY employee's salary (and associated fringe benefits) will be reimbursed to SUNY when the employee expends .5 FTE on the project.

However, if the sponsor agrees to pay only 30 percent of the SUNY employee's salary, the Research Foundation will reimburse SUNY for 30 percent, while the remaining 20 percent unreimbursed effort represents voluntary committed cost sharing.

## Review and Approval

The operations manager or designee and the project director or co-project director must sign the [IFR Appointment / Change Form](#) in order to certify that the assignment complies with Research Foundation and sponsor policy.

Additional approvals may be required by operating location specific procedures.

## Change History

- **July 13, 2011**- Clarified that individuals covered under the policy are not RF employees, and added information on Fringe Benefit Rates
- **July 28, 2008**- Removed SUNY administrative officer signature requirement.

## Feedback

Was this document clear and easy to follow? Please send your feedback to [webfeedback@rfsuny.org](mailto:webfeedback@rfsuny.org).

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