

RESEARCH FOUNDATION FRINGE BENEFIT RATES

FRINGE BENEFIT RATES FOR FISCAL YEAR 2008–2009

Regular Employees	Graduate Students	Undergraduate Students	Summer-Only Employees	SUNY-IFR (NYS Rate)
37.5%	12.5%	5.0%	16.0%	42.67%

New York State Rate

The rate becomes effective July 1 in conjunction with the beginning of the fiscal year observed by State University of New York (SUNY).

Budgeting for Future Years

For fiscal years beginning on or after July 1, 2009, the following approach is recommended:

Type of Employee	Year	Rate
Regular	2010	39.5%
	2011	41.0%
	2012	43.0% and subsequent years
Graduate Student	2010	13.5%
	2011	14.0%
	2012	15.0% and subsequent years
Undergraduate Student	2010	6.0%
	2011	6.0%
	2012	6.0% and subsequent years
Summer-Only	2010	16.0%
	2011	16.0%
	2012	16.5% and subsequent years
SUNY Employee (IFR)	2009	42.67% Represents a preliminary rate which is subject to change. Final confirmation is expected from the Division of Budget in May 2008. For the most current information on this rate, visit the Office of State Comptrollers Accounting Bulletin .