



MEMORANDUM

Re: Guidance on Payments for CUNY Full-Time Faculty, Adjunct Faculty and Full-Time Non-Faculty Employees

Date: May 28, 2015 (Updated June 18, 2015)

EXECUTIVE SUMMARY

Introduction

This memorandum, which has been prepared in close consultation with CUNY, establishes guidelines consistent with Federal and State regulations and the University's and RFCUNY's policies for allowable compensation that can be paid to the University and/or CUNY faculty and staff from sponsored projects awarded to the University and administered by the RFCUNY. The memorandum, however, is not intended to provide any guidance in connection with any outside employment, consulting, or any other work a faculty member may be engaged in outside the University. The following memorandum addresses sponsored funding for:

- Full-time CUNY faculty Reassigned/Released Time and Overload
- Full-time CUNY faculty summer months work
- Full-time CUNY faculty fellowship and other leaves
- Adjuncts
- Full-time CUNY non-faculty employees
- Honoraria, stipends and other miscellaneous payments

Purpose

The memorandum is intended to reinforce Federal and other applicable cost principles that govern externally funded programs, as well as to manage risks pertaining to dual employment in connection with effort reporting, time and attendance record keeping, and salary rate certification.

Background

The RF receives various requests for payments to CUNY employees (i.e., Full-Time Faculty, Adjunct Faculty, Higher Education Officers (HEOs), CLTs, Research Associates, Research Assistants and members of the Executive Compensation Plan (ECP)) in the form of Honoraria, Stipends, and Participation Fees, as well as requests to place CUNY employees on payroll for Supplemental Pay, Fellowship Leave (Sabbatical) and Summer Salary.

This memorandum formulates and provides guidance on the proper RF procedures with respect to these requests based on the Uniform Guidance: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards in the Federal Register (“Uniform Guidance”), as well as other laws and regulations applicable to CUNY and the RF in this regard. It is important to note that the following procedure applies to both, federal and non-federal, sponsored projects as most other grantors follow federal regulations on this subject.

RFCUNY is a separate entity from CUNY that relies on self-disclosure processes to identify the University’s employees.

CUNY FACULTY

Full-Time CUNY Faculty

Payments within the Academic Year: *Statement of Policy on Multiple Positions (MPP)*¹ defines a full-time teaching staff appointment as a professional commitment encompassing student mentoring activities, professional development, research, committee work, and other scholarly work along with the teaching function. Therefore, as a general rule, full-time faculty members are expected to carry a broad array of university-related activities without any extra compensation during the academic year.

The MPP further states that “when special funding in support of research is available, it is presumed to make possible, or easier, the scholarly activity that faculty and students wish to or are willing to pursue. Accordingly, it is the policy of the Board of Trustees that there may not be paid any extra compensation to full-time members of the faculty for work done during the academic work year. This limitation applies to research, consulting, or any other employment **within** The City University or any of its associated organizations, regardless of the source of funds.”

Reassigned/Released Time: Under the MPP, grant funds may be used to compensate the college for reassigned time to facilitate a faculty member’s research during the academic year. Part 200 of the Uniform Guidance states that “charges for work performed on Federal awards

by faculty members during the academic year are allowable at the [Institutional Base Salary¹] IBS rate.” And “...in no event will charges to Federal awards, irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. This principle applies to all members of faculty at an institution. IBS is defined as the annual compensation paid by an [Institution of Higher Education] IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities.”ⁱⁱ

The University accounts for its faculty effort related to sponsored program(s) based on the percentage of the person's total effort, with 100% effort being the maximum allowable. The RF's Effort Reporting system should be utilized to reimburse the University for faculty effort devoted to the sponsored program(s).ⁱⁱⁱ

Overload non-teaching assignments: Requests for payments permitted under the MPP, in cases “where special circumstances of an urgently needed short-term assignment and/or service assignment exist” and a President or Vice Chancellor have authorized extra service pay to compensate faculty for “incidental activities.” All such requests for payment should be returned to the source and the requester advised that if the payment is approved under the MPP, the faculty member should be compensated by the college, and the RF will reimburse the college should such overload compensation be approved in writing by the awarding agency.^{iv} Such procedure is adopted to eliminate dual employment, leaving oversight of CUNY employees with the University.^v

Summer Activities: The MPP permits compensation from RFCUNY for summer activities not to exceed 3/9ths of the faculty member's annual salary.^{vi} These activities include: (1) teaching in a summer session, (2) performing administrative duties (such as service as a department chairperson), and (3) conducting research using funds originating from the Research Foundation. In addition, it permits a faculty member to receive the payment during the first three years of his/her employment to conduct research during the summer using tax-levy funds. (Subject to the 3/9ths limitation) The MPP also permits a faculty member to receive additional compensation for research or additional work during the summer in excess of the 3/9ths limitation from a college foundation as long as it is: (1) consistent with the foundation's rules, (2) fully documented and justified, and (3) approved by the Chancellor or College President.^{vii}

Note: When a faculty member is approved to receive summer compensation in excess of 3/9ths of his/her IBS while conducting work/research on sponsored program(s), such increase must be reported and approved by the awarding agency as it may constitute a change in the faculty member's IBS. Upon written approval by the awarding agency, a modified IBS rate may be

¹ Institutional Base Salary consists of regular salary, summer salary in excess of the 9-month appointment and supplemental pay.

used to calculate a faculty member's summer and academic year salary payable for faculty effort devoted to the sponsored program(s) in the corresponding year.

Fellowship and Other Academic Leaves: Fellowship Leaves may be granted for conducting research (including study and related travel), improvement of teaching, and/or production of creative works in literature or the arts. Usually, paid leaves of absence, such as a fellowship leave (aka Sabbaticals), are counted on a semester-basis, and are compensated at 80% of the bi-weekly salary rate by the University. In addition to the compensation received from CUNY, faculty members engaged in sponsored activity managed by the RF may be compensated from grant funds as long as their total earnings from all sources do not exceed 100% of the annual salary rate that the faculty would have received without the leave and that such costs are allocated "...on an equitable basis among all related activities of the IHE."^{viii,ix,x} It should be noted, however, that compensation from grant funds is subject to sponsor rules and funding availability, and that the new hire paperwork must be submitted to RFCUNY with an approved Leave Application.^{xi}

Travia Leave: Travia Leave pertains to those public employees who are members of a retirement system who "...shall upon application be granted a retirement leave with full pay consisting of one half of their accumulated unused sick leave up to a maximum of one semester."^{xii} With the approval of the college President, Faculty on Travia Leave may be employed by the RF as long as such compensation complies with applicable sponsor requirements.

Adjunct CUNY Faculty

Unlike Full-Time CUNY Faculty who cannot "receive extra compensation during the academic year for research, consulting, or any other employment with [CUNY] or any of its affiliated organizations," an Adjunct may be employed by the RF (via payroll) provided the Adjunct is not being paid by the RF to teach a credit-bearing course^{xiii} and the employment does not violate applicable provisions of the Public Officers Law² or the NYS Joint Commission on Public Ethics.³ In this instance, the RF requires a written statement from the employee's Provost, VP or Department Head attesting that the RF position for which they are being hired is not a credit-bearing course and is directly related to a sponsored project.

² NYS Public Officers Law, Section 73, among other things, imposes restrictions with respect state employees' possible business activities *with the state*. Section 73-a requires financial disclosure by certain state employees. Section 74, entitled *Code of Ethics*, addresses conflicts of interest. It provides, in pertinent part, "No officer or employee of a state agency ... should have any interest, financial or otherwise, director or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of his duties in the public interest."

³ NYS Joint Commission on Public Ethics, Title 19 NYCRR Part 930, et seq., regulate the receipt of compensation for outside activities, including gifts and honoraria.

The Uniform Guidance allows payments for “[c]harges for work performed on Federal awards by faculty members having only part-time appointments [as long as they are] determined at a rate not in excess of that regularly paid for part-time assignments.”^{xiv}

NON-FACULTY CUNY EMPLOYEES

Higher Education Officers, College Laboratory Technicians, Research Associates and Research Assistants

Pursuant to CUNY Bylaws, CUNY employees in the Higher Education Officer (HEO) series titles, College Laboratory Technicians (CLT), Research Associates and Research Assistants, are part of instructional staff.”^{xv} As such, and similar to CUNY faculty, employees in these titles also carry a broad array of university-related activities, including work related to CUNY’s sponsored projects administered through the RF, without any extra pay during normal business hours. Accordingly, the University may recover costs associated with its employee effort related to sponsored programs based on the percentage of the person’s total effort, with 100% effort being the maximum allowable. The RF’s Effort Reporting system should be utilized to reimburse the University for the effort its staff devotes to the sponsored program(s).^{xvi}

Incidental Activities

Under the Uniform Guidance, full-time instructional personnel may also earn “extra service pay” in accordance with the IHE’s policies, CUNY’s *Multiple Position Assignments for Employees in HEO Series Titles, College Laboratory Technician Series Titles, Research Associates and Research Assistants* memorandum dated May 4, 2011, when such cost is consistent with sponsor guidelines. It should be noted that payments in excess of the IBS must be pre-approved in writing by the University and the awarding agency.

Requests for payments of compensation for incidental activities permitted under the above referenced memorandum should be returned to the source and the requester advised that the HEO should be compensated by the college and the RF will reimburse the college should such reimbursement be deemed appropriate under sponsor’s costs principles. This procedure is adopted to eliminate dual employment, leaving oversight of CUNY employees with the University.^{xvii}

CUNY Employees Covered by the Executive Compensation Plan

CUNY employees covered by the Executive Compensation Plan (ECP) “are expected to be available to fulfill their professional obligations at all times. Thus, staff in ECP positions shall not normally receive extra compensation for teaching or non-teaching work performed for the University.”^{xviii}

When applicable, the University recovers costs associated with staff effort related to sponsored programs based on the percentage of the person's total effort, with 100% effort being the maximum allowable. The RF's Effort Report system should be utilized to reimburse the University for the effort expended on the sponsored program(s).^{xix}

Incidental Activities

Under the Uniform Guidance, full-time professional personnel may also earn "extra service pay" as long as it is in accordance with the non-Federal entity's written policy and consistent with the sponsor guidelines. Payments in excess of the IBS must be pre-approved in writing by the University and by the awarding agency.

Requests for payments of compensation for grant-related activities for a CUNY employee in the ECP should be returned to the source and the requester advised that the employee should be compensated by the college and the RF will reimburse the college should reimbursement be deemed appropriate under sponsor's costs principles, when applicable. Such procedure is adopted to eliminate dual employment, leaving oversight of CUNY employees with the University.^{xx}

HONORARIA, STIPENDS AND PARTICIPANT SUPPORT COSTS:

- I. "An *Honorarium* is a speaking fee or compensation received from outside entity in consideration for writing an article or reimbursement for travel expenses not related to official duties.

Examples of honoraria include:

- Compensation for delivering a speech
- Compensation for writing an article
- Compensation for serving on a panel
- Compensation that is made as a gratuity or an award of honor."^{xxi}

A payment is not treated as honorarium if the payment is for specified services rendered by an independent consultant, University student or employee. Payments to University staff or faculty members must be processed through payroll as additional compensation and are subject to the rules of this memorandum as outlined above.

Under Federal cost principles, honorarium is "unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium. A payment for services rendered, such as a speaker's fee under a conference grant, is allowable."^{xxii}

No honorarium payment can be made by the RF to CUNY faculty and staff.

- II. "A *Stipend* is defined as a fixed sum of money paid periodically for services or to defray expenses."^{xxiii}

As a general rule stipends are not allowable on sponsored programs unless the purpose of the project is to provide training and the charge is explicitly approved by the sponsor. CFR §200.466, Scholarships and Student Aid Costs, states that "costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the purpose of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency."^{xxiv} Otherwise, non-payroll compensation, such as a stipend, is not allowable on research awards as it does not represent compensation for work effort. In this connection, the NIH Grants Policy Statement suggests that "Payments made for educational assistance may not be paid from NIH research grant funds even when they would appear to benefit the research project." It states further, under the entry for Stipends: "Stipends are not allowable under research grants even when they appear to benefit the research project."^{xxv}

Accordingly, the RF restricts payments of scholarships/fellowships to participants/students only on specifically designated training programs, such as NIH "T" and "F" awards, fellowship programs, NSF Doctoral Dissertation grants, etc.

It is important to note that CUNY employees working on sponsored projects normally should receive payment through compensation/salary procedures.

- III. *Participant Support Cost* is usually referred to as "stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects."^{xxvi}

Inasmuch as participation fees are treated like stipends, participant support costs may not be paid to CUNY employees.

In summary, all requests for payment to Adjunct Faculty and all Full-Time CUNY Faculty, HEOs, CLTs, Research Associates, Research Assistants and CUNY employees covered by the Executive Compensation Plan for Honoraria, Stipends and Participant Support Costs are not permitted in that they are a form of compensation made in consideration for a service performed that is part of their official duties. Accordingly, requests for such payments should be returned to the source and the requester advised that if the individual is being released from teaching and/or administrative duties to work on a sponsored project, they should continue to receive their regular salary from CUNY while the University is reimbursed from the grant for their effort. Schools may also be reimbursed for fringe benefits related to the remuneration in the rate not to exceed RFCUNY's Released Time Fringe Benefit rate (currently 43%).^{xxvii} See also RFCUNY's Effort Certification Policy for more details related to faculty effort reporting, when applicable.^{xxviii}

Supplemental Salary:

As a rule, CUNY employees are not eligible for supplements to their tax-levy salary from the RF.⁴

AUTHORITATIVE SOURCES

The following authoritative sources are cited in this memorandum:

- e-CFR (electronic Code of Federal Regulations)
- *Statement of Policy on Multiple Positions* and its interpretative memorandum entitled *Implementation of the Revised Statement of Policy on Multiple Position*, memorandum from VC Gloriana B. Waters, dated July 29, 2014
- Summer Salary Determination Process
- Summer Salary Guidelines
- Fellowship Leave Application
- OMB Circular A-21⁵
- NYS Public Officers Law Sections 73, 73-a and 74⁶
- NYS Joint Commission on Public Ethics – 19 NYCRR Part 930, et seq.⁷

⁴ However, in accordance with Section 12.2 of the CUNY Bylaws:

“Whenever any compensation, in addition to the regular annual salary, is authorized to be paid to a member of any college, university or board staff from enterprises in any way connected with the college or university, such compensation shall not be paid or accepted unless reported to and specifically authorized by the chancellor, except for compensation being paid to the chancellor, which must be specifically authorized by the board.”

See *Non Tax Levy Supplements*, memorandum from Esdras Tulier, Esq., dated September 29, 2014.⁴

⁵ On December 26, 2013 the OMB published the Uniform Guidance: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards and Federal Register (2 CFR, Part 200), which becomes effective for new awards and additional funding (funding increments) to existing awards received on or after December 26, 2014. http://www.ecfr.gov/cgi-bin/text-idx?SID=12db3d9e99ddcfb551ea9ea80295fc5c&tpl=/ecfrbrowse/Title02/2tab_02.tpl

⁶ NYS Public Officers Law, Section 73

<http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CCAQFjAA&url=http%3A%2F%2Fwww.jcope.ny.gov%2Fabout%2Fethc%2FPUBLIC%2520OFFICERS%2520LAW%252073%2520JCOPE.pdf&ei=4ZQIVK6cDs6yyATJ- YCoBg&usg=AFQjCNH0lxTefKjtVGK4nkGgEqr563AX2g&sig2=bvVf41o8XqyozmicJKSw&bvm=bv.76247554,d.aWw>

Section 73-a

<http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CCAQFjAA&url=http%3A%2F%2Fwww.jcope.ny.gov%2Fabout%2Fethc%2FPUBLIC%2520OFFICERS%2520LAW%252073a.pdf&ei=FZUIVOPpLMmYyAS2hoDwDA&usg=AFQjCNE1dQaT5fpRdrLyGN7v5x-PhTlnrQ&sig2=eFg-5aP2PHmExfkyFGa9Q&bvm=bv.76247554,d.aWw>

Section 74

<http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CCAQFjAA&url=http%3A%2F%2Fwww.jcope.ny.gov%2Fabout%2Fethc%2FPUBLIC%2520OFFICERS%2520LAW%252074.pdf&ei=QZUIVLCgOoS0yQSasYLYDw&usg=AFQjCNEuBjSCBwShatqis1Ei3vhmdspYlg&sig2=koteWJPbmr9rxuMiE96MWA&bvm=bv.76247554,d.aWw>

⁷ NYS Joint Commission on Public Ethics, Title 19 NYCRR Part 930, et seq., regulate the receipt of compensation for outside activities, including gifts and honoraria. <http://www.jcope.ny.gov/about/ethc/Part930.html>

- Section 12.2 of the CUNY Bylaws
- *Adjunct Faculty on the Research Foundation Payroll*, memorandum from VC Gloriana B. Waters dated January 28, 2008
- *Multiple Position Assignments for Employees in HEO Series Titles, College Laboratory Technician Series Titles, Research Associates and Research Assistants*, memorandum from VC Gloriana B. Waters dated May 4, 2011
- Terms and Conditions of Employment for Staff in the Executive Compensation Plan
- Code of Practice Regarding Instructional Staff Academic Leaves: Fellowship Leaves, Scholar Incentive Awards, Special Leaves of Absence Without Pay, Partial Leaves with Partial Pay, Professional Reassignment Leaves in the Library, Other Authorized Leaves of Absence Without Pay.
- NSF Grant Policy Manual

ENDNOTES:

ⁱ See *Statement of Policy on Multiple Positions, CUNY Manual of General Policy (2014), Policy 5.14* at: http://policy.cuny.edu/manual_of_general_policy/article_v/policy_5.14/text/#Navigation_Location
See also *Implementation of the Revised Statement of Policy on Multiple Positions*, memorandum from VC Gloriana B. Waters dated July 29, 2014 at: http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&ved=0CCgQFjAB&url=http%3A%2F%2Fwww.cuny.edu%2Fabout%2Fadministration%2Foffices%2Fohrm%2Ftodaybox%2FMultiplePositionMemo07292014.pdf&ei=QSMkVKuDH9P3yQS0woG4Dg&usq=AFQjCNFWC8BXhKu2x_ax6_5zaoUf0sPOdQ&sig2=J5-9QYe0m02fKUwnvH-ZDQ&bvm=bv.76247554,d.aWw

ⁱⁱ E-CFR, Paragraph 200.430 Compensation—personal services at http://www.ecfr.gov/cgi-bin/text-idx?SID=f4232e024c0ae62a3d881fac77cf08b3&node=se2.1.200_1430&rgn=div8

ⁱⁱⁱ See *RFCUNY. Policies and Procedures, Effort Certification* at <https://www.rfcuny.org/RfWebsite/policies/content.aspx?catID=3870>

^{iv} E-CFR, Paragraph 200.430 Compensation—personal services at http://www.ecfr.gov/cgi-bin/text-idx?SID=f4232e024c0ae62a3d881fac77cf08b3&node=se2.1.200_1430&rgn=div8

^v See *Managing Dual Employment: Agencies Can Strengthen Oversight of Employee Time and Attendance* by Thomas P. DiNapoli, State Comptroller. Division of State Government Accountability at http://osc.state.ny.us/reports/dual_employment_roll_up.pdf

^{vi} See *RFCUNY Summer Salary Determination Process* at <https://www.rfcuny.org/RfWebsite/guides/content.aspx?catID=1630>

^{vii} See *RFCUNY Summer Salary Guidelines* at <https://www.rfcuny.org/RfWebsite/guides/content.aspx?catID=1620>

^{viii} E-CFR, Paragraph 200.430 Compensation—personal services at http://www.ecfr.gov/cgi-bin/text-idx?SID=f4232e024c0ae62a3d881fac77cf08b3&node=se2.1.200_1430&rgn=div8

^{ix} See *Code of Practice Regarding Instructional Staff Academic Leaves* at http://www.cuny.edu/about/administration/offices/ohrm/policies-procedures/CodeofPractice_AcademicLeavesofAbsence_Final08062013_2.pdf

^x See NSF Grant Policy Manual, Chapter VI – Allowability of Costs at http://www.nsf.gov/pubs/manuals/gpm05_131/

^{xi} Fellowship Leave Application www.cuny.edu/about/administration/offices/lr/resources/fellowship-leave/leave_empl_appl.pdf

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- ^{xii} See NYS Education Law, Section 3107. <http://codes.lp.findlaw.com/nycode/EDN/IV/63/3107>
- ^{xiii} See *Adjunct Faculty on the Research Foundation Payroll*, memorandum from VC Gloriana B. Waters dated January 28, 2008.
- ^{xiv} E-CFR, Paragraph 200.430 Compensation—personal services at http://www.ecfr.gov/cgi-bin/text-idx?SID=f4232e024c0ae62a3d881fac77cf08b3&node=se2.1.200_1430&rgn=div8
- ^{xv} See CUNY Bylaws, http://policy.cuny.edu/bylaws/article_vi/text/#Navigation_Location
- ^{xvi} See *RFCUNY. Policies and Procedures, Effort Certification* at <https://www.rfcuny.org/RFWebsite/policies/content.aspx?catID=3870>
- ^{xvii} See *Managing Dual Employment: Agencies Can Strengthen Oversight of Employee Time and Attendance* by Thomas P. DiNapoli, State Comptroller. Division of State Government Accountability at http://osc.state.ny.us/reports/dual_employment_roll_up.pdf
- ^{xviii} See *Terms and Conditions of Employment for Staff in the Executive Compensation Plan* provides, “The following titles are included in the ECP: Chancellor; Executive Vice Chancellor, President, Dean of the CUNY School of Law, Dean of the Graduate School of Journalism, Dean of the Macaulay Honors College, Dean of the School of Public Health, Dean of the School of Professional Studies, Senior Vice Chancellor, Vice Chancellor, Associate Vice Chancellor, Secretary of the Board, Senior Vice President, University Dean, University Administrator, Vice President, Dean, Administrator, Assistant Vice President, University Associate Dean, University Associate Administrator; Associate Dean, Associate Administrator, University Assistant Dean, University Assistant Administrator, Assistant Dean and Assistant Administrator.”
http://www.cuny.edu/about/administration/offices/ohrm/policiesprocedures/ExecutiveComensationPlanrevised_02_28_12_OC.R.pdf
- ^{xix} See *RFCUNY. Policies and Procedures, Effort Certification* at <https://www.rfcuny.org/RFWebsite/policies/content.aspx?catID=3870>
- ^{xx} See *Managing Dual Employment: Agencies Can Strengthen Oversight of Employee Time and Attendance* by Thomas P. DiNapoli, State Comptroller. Division of State Government Accountability at http://osc.state.ny.us/reports/dual_employment_roll_up.pdf
- ^{xxi} See CUNY Legal Affairs. Ethics at <http://www.cuny.edu/about/administration/offices/la/ethics/honoraria.html>
- ^{xxii} See NIH Grants Policy Statement at http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch7.htm
- ^{xxiii} <http://www.irs.gov/Government-Entities/Indian-Tribal-Governments/ITG-FAQ-%231-Answer-Is-the-income-from-a-stipend-reported-and,-if-so,-how-is-it-reported%3F>
- ^{xxiv} E-CFR, Paragraph 200.430 Compensation—personal services at http://www.ecfr.gov/cgi-bin/text-idx?SID=f4232e024c0ae62a3d881fac77cf08b3&node=se2.1.200_1430&rgn=div8
- ^{xxv} See NIH Grants Policy Statement at http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch7.htm
- ^{xxvi} See NSF Grant Policy Manual, Chapter VI – Allowability of Costs at http://www.nsf.gov/pubs/manuals/gpm05_131/
- ^{xxvii} See *RFCUNY HR Fringe Benefit Rates* at <https://www.rfcuny.org/RFWebsite/guides/content.aspx?catID=1500>
- ^{xxviii} See *RFCUNY. Policies and Procedures, Effort Certification* at <https://www.rfcuny.org/RFWebsite/policies/content.aspx?catID=3870>