LFMA: Parameter-Efficient Fine-Tuning

via Layerwise Fourier Masked Adapter with Top-k Frequency Selection

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The Problem

Efficiency Bottleneck: Full Fine-Tuning (FFT) of Large Foundation Models is prohibitively expensive.

Existing Limitations:

- · LoRA: Reduces parameters but imposes a low-rank constraint, limiting expressivity.
- · FourierFT: Operates in frequency domain but uses Uniform Updates, wasting resources on noise and low-info frequencies.

Results: Vision (ViT-Base)

Average accuracy across 7 diverse datasets (CIFAR, Pets, etc.).

LFMA (Ours)	89.9	97%	
	Winner		
Full Fine-Tuning	89.5	58%	
	2nd		
FourierFT	82.5	55%	
	3rd		
LoRA	79.	79.76%	
	4th		

Methodology: LFMA

We propose LFMA based on the principle of Spectral Sparsity. We only fine-tune the highenergy frequency components.



Results: NLP (GLUE)

Comparison on RoBERTa-Base (GLUE Benchmark).

Method	Params (M)	Score
Fuil FT LoRA	125	85.2 85.2
	0.3	
FourierFT	0.024	85.0
LFMA (Ours)	0.015	84.4