FALL HIRING ON SPONSORED PROJECTS

Office of Sponsored Programs 2020

OVERVIEW

The position type determines how employee hiring is processed

Permanent: hired on a full-time or part-time basis for an **indefinite period of time**

Temporary: hired on a full-time or part-time basis who has **no continuous status** (employed at will)

Each position has an associated position number. The beginning characters indicate the type of position.

Permanent position numbers are unique to the position	
Faculty	
• Instructional or Research	F0123Z
• Administrative	FA012Z
Classified*	01234Z
*Classified positions require justification to be on a project as provided at the proposal stage	

Permanent (vertical label)

Temporary position numbers (or pooled position numbers) are the same for all positions of the same fund	
Graduate Research Assistant	GRB123
Non-Student Wage	WGA123
Student Wage	SW1234

Temporary (vertical label)

A NOTE ON POOLED POSITION NUMBERS

- ✓ Each fund is assigned a unique 4 character letter/number following the pooled position type prefix
- ✓ Each time a temporary employee is rehired on the same position, the suffix will change
  - ➢ 1st appointment: GRA123-00
  - ➢ 2nd appointment: GRA123-01
- ✓ Pooled positions listed in the award budget are requested by OSP from HR at award set-up
- ✓ If the pooled position does not exist, contact OSP to request from HR
  - ➢ To look up pooled positions, go to: Patriot Web Self Service > Employee Services > Pooled Position Lookup Query

Fringe benefits are automatically charged where salary is charged. Therefore, wherever you allocate labor, fringe will automatically be allocated.

Link to current fringe rates:

https://budget.gmu.edu/fiscal-year-2020-2021/

PRE-SETUP CHECKLIST

✓ **Where is the labor currently distributed for each employee on the project?**

    ✓ Find labor distribution for an individual in Banner on the PEIESUM screen OR for everyone on a fund in MicroStrategy (Shared Reports > Human Resources > Roster > Permanent Roster – Salaried)

✓ **Will their effort on other projects need to change to accommodate the new project?**

    ✓ Send an email to each PI for hiring needs and effort confirmation prior to the start of the Fall semester

    ✓ Note: for *federal grants*, a reduction of PI effort by 25% constitutes a change of scope for the project and requires sponsor approval

✓ Award

    ✓ Is the effort within the award start and end dates?

    ✓ Does the labor comply with the sponsor and award terms and conditions?

> **Check the award document for this information**

✓ Budget

    ✓ Are there sufficient funds available for salary/wage, fringe, and indirect as applicable?

    ✓ Is the labor currently budgeted in the award?

> **Check MicroStrategy for available balance of fund**
> - **(Shared Reports > PI > PI Dashboard Admin)**
>
> **Check the approved budget for list of employees on the project**

⚠ Important Notes

➢ Labor must comply with sponsor terms and conditions

➢ If effort is not in the budget or budget line item has insufficient funds, determine if a rebudget is needed (internal or sponsor) and explain where the funds are being rebudgeted from

   ✓ If prior approval is required from the sponsor for a rebudget, contact OSP

➢ Provide a guarantee org if:

   ✓ FCF start and end dates are outside POP and note that an extension is needed

   ✓ There are insufficient funds and note that an increment is expected

Pre-Award Spending

- ✓ Is pre-award spending needed for the project (i.e. sample collection started in anticipation of start date)?

- ✓ Does the award document specify that pre-award spending is allowable?
  - ✓ If the award doesn't specify allowability of pre-award spending, contact OSP as a request may need to be made to the sponsor

National Science Foundation (NSF) Requirements

- ✓ Will senior personnel's salary charged to all NSF awards exceed two months total in any one year (year begins Aug 25)?
  - ✓ If exceeds 2 months, exceptions must be written into the proposal and approved in advance

- ✓ Have all GRA, Post Doc, and Student Wage employees on NSF awards completed the Responsible Conduct of Research (RCR) training?
  - ✓ It is recommended that training be completed prior to the appointment start date

- ✓ Does the PI/Co-PI plan to (now or in the future) substantially reduce effort on the project or relinquish direction of the project?
  - ✓ If yes, reach out to your Research Administrator for next steps

PROCESSING PERMANENT POSITIONS

New employee positions must be initially set up on an org, then moved to the appropriate fund

1) Submit a Position Maintenance Form (PMF) to the Budget Office (and include the initial set-up org) to establish a position number

   - https://budget.gmu.edu/forms/

2) Contact Human Resources to begin the search

   - http://hr.gmu.edu/

3) Complete procedures based on appointment type

   - https://provost.gmu.edu/faculty-matters/faculty-appointments

4) Confirm fund(s)/effort distribution with PI

5) Complete a Funding Change Form (FCF) to move the effort from the initial org to the appropriate fund (this is not automatic)
   https://osp.gmu.edu/forms/

*Check with your college dean's office for additional information if applicable

1) Check with your college dean's office for buyout or additional information if applicable

2) Confirm fund(s)/effort distribution with PI

3) Complete a Funding Change Form (FCF) if the funding end date and/or the funding source(s) need to change

- https://osp.gmu.edu/forms/

12 month employees

- Paid over 24 semi-monthly (SM) pay periods (CY)

9 month employees

- Paid over 18 semi-monthly (SM) pay periods (8/25 – 5/24, AY)
- Permanent position is placed on leave 5/25-8/24 and will default back to hiring org on 8/25
- Spring funding distribution will not continue after 5/24
- Summer funding distribution is on a temporary position SRxxxx and will not continue after 8/24

✓ Complete the applicable HR form https://hr.gmu.edu/forms/

  ✓ Faculty Transaction Form (FTF)

  ✓ Classified Transaction Form (CTF)

  ✓ Classified Staff AND Faculty Separation Form

  Ensure forms are submitted well in advance of the effective date of change/termination to avoid payroll adjustments

✓ If a PI, Co-PI, or Senior Personnel on a sponsored project is leaving GMU, notify OSP as soon as possible

  ✓ Sponsor notification may be required

PROCESSING TEMPORARY POSITIONS: GRA

GRA hiring must follow specific guidelines

Be sure to review the following for detailed guidance:

- Provost GRA Resources and Forms

- Graduate Student Hiring Rules & Procedures

(found under the link above)

*Check with your college dean's office for additional information if applicable

✓ GRA Eligibility

✓ **Full-time** graduate student must be enrolled in **6 credits** or more*

✓ **Part-time** graduate student must be enrolled in **3 credits** or more

> *Full-time enrollment exceptions can be found in the Graduate Student Hiring Rules & Procedures guide

✓ GRA Hours

✓ **Maximum AY hours** of all appointments: **20 hrs/week** (up to 40 hrs/week during breaks)*

✓ Hours must be included in the appointment offer letter

> *Maximum hours restrictions exceptions can be found in the Graduate Student Hiring Rules & Procedures guide
> To request student to work above 20 hours: **Work Authorization Form**

✓ GRA Pay Periods

✓ Full Academic Year: 8/25 – 5/24 (18 semi-monthly pay periods)

✓ Fall Semester Only: 8/25 – 1/9 (9 semi-monthly pay periods)

✓ Spring Semester Only: 1/10 – 5/24 (9 semi-monthly pay periods)

✓ GRA EPAF Personnel Dates

✓ In instances where the GRA begins and/or ends work on a date other than the start or end date of a semi-monthly pay period, enter the actual begin/end dates in the "Personnel Date" field in the EPAF

✓ Pay will not be prorated based on personnel dates

EXAMPLE

Project Period of Performance	9/1 – 5/15
EPAF Start and End Date	8/25 – 5/24
Personnel Start and End Date	9/1 – 5/15

✓ GRA Compensation Rates 2020-2021

Master's and Doctoral Graduate Research, Teaching and Professional Assistantships:

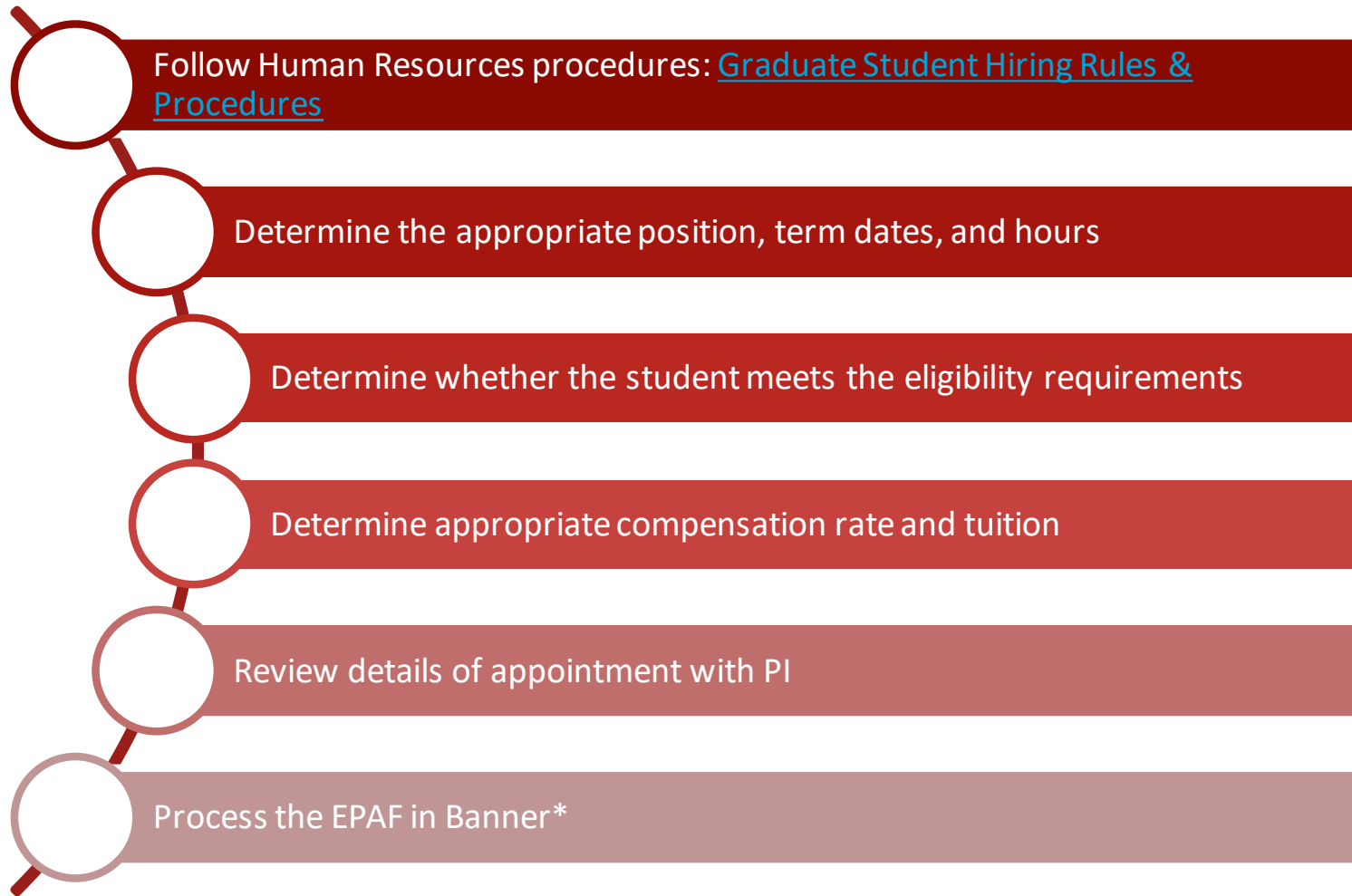|	Full-time*	Part-time
12-month	$21,350	$10,675
9-month	$16,000	$8,000
Fall or Spring semester	$8,000	$4,000
Summer	$5,350	$2,675

Graduate Assistantships for Approved External Fellowships:

	¼ Assistantships*
12-month	N/A
9-month	$4000
Fall or Spring semester	$2000
Summer	N/A

✓ For detailed information on compensation rates: 2020-2021 Compensation Rates and Appointment Dates

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HOW TO PROCESS GRA LABOR

Follow Human Resources procedures: [Graduate Student Hiring Rules & Procedures](#)

Determine the appropriate position, term dates, and hours

Determine whether the student meets the eligibility requirements

Determine appropriate compensation rate and tuition

Review details of appointment with PI

Process the EPAF in Banner*

*If processing 25 or more GRA positions, units may submit an Upload spreadsheet at the beginning of each semester instead of an EPAF

✓ Enter **Hours per Day** and **Hours per Pay** in Banner based on the following chart:

Weeks (not entered in Banner)	Hours per Day (entered in Banner)	Hours per Pay (entered in Banner)
40	8	86.67
35	7	75.84
30	6	65.00
25	5	54.17
20	4	43.33
15	3	32.50
10	2	21.67
5	1	10.83

✓ Include the following in the **EPAF comments**:

- ✓ Fund number
- ✓ Personnel dates and explanation for use
- ✓ Provide a guarantee org if:
  - ➤ GRA start and/or end dates are outside POP and note that an extension is expected
  - ➤ There are insufficient funds and note that an increment is expected
- ✓ If GRA effort is not in the budget or budget line item has insufficient funds, explain where the funds are being rebudgeted from

✓ GRA Tuition

   ✓ Tuition rates can be found here:

      ✓ https://studentaccounts.gmu.edu/tuition-fees/#Fall

   ✓ GRAs may be eligible for in-state tuition rates

      ✓ See full policy: https://universitypolicy.gmu.edu/policies/in-state-eligibility-for-doctoral-and-mfa-students/

   ✓ The Educational Resource Fee is no longer assessed

      ✓ The mandatory student fee that was previously included as a part of tuition charges is now listed as a stand-alone fee

✓ Tuition can only be charged to an award when the associated GRA appointment salary is paid from the same award

➢ If GRA is being paid from more than one funding source, tuition should be charged proportionally to the salary

➢ If GRA appointment changes funding source or is terminated, tuition charges should be moved accordingly

✓ Enter tuition request in Banner Workflow

➢ Confirm associated GRA appointment in comments

➢ Ensure correct term is used

✓ 201870 Fall Semester / 201910 Spring Semester / 201940 Summer

✓ GRAs may be eligible for SGHI

  ✓ See Provost's page for eligibility and additional information: https://provost.gmu.edu/academics-and-research/graduate-education/subsidized-graduate-health-insurance

✓ SGHI is charged proportionally based on where GRA appointment salary is charged

  ➢ Posts when SM pay posts during the AY (except for the first pay)

  ➢ If GRA appointment changes funding sources or is terminated, confirm SGHI charges move accordingly

  ➢ If studying online and in Fairfax, student may receive SGHI (but not if overseas)

Enrollment Period	SGHI Rate 2020-2021
Annual Enrollment (18 pays) Aug 25 – May 24	$2,755 ($153.06/pay)
Fall Enrollment Only (8 pays) Aug 25 – Dec 24	$1,045 ($130.63/pay)
Spring/Summer Enrollment (7 pays) Feb 10 – May 24	$1,710 ($244.29/pay)

Use cancellation when an entire GRA appointment needs to be canceled prior to the start of the appointment

✓ Complete an EPAF to cancel appointment

   ✓ Select the Early Termination GRA EPAF approval category

   ✓ The termination effective date is the same as the start date of the appointment

   ✓ Include a comment stating "cancel entire appointment" to ensure that payment is not received for 1 day

> **HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)**

Use early termination when a GRA appointment needs to be terminated prior to the originally planned date

✓ Complete an EPAF to terminate appointment
  ✓ Select the Early Termination GRA EPAF approval category
  ✓ The termination effective date should be the last day worked
    ➢ Banner will prorate the earnings for the pay period if the termination date is not the last day of the semi-monthly period

HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

PROCESSING TEMPORARY POSITIONS: WAGES

HOW TO DISTINGUISH BETWEEN WAGE POSITION TYPES

Student Wage (SW)	Non-Student Wage (WG)
Primary relationship is the **pursuit of an academic degree** while working part-time	Primary relationship is to **provide a service** in exchange for wages
If enrolled as a full-time student, fringe rate not charged (FICA exempt) Student fringe rate charged if enrolled as a part-time student (not FICA exempt)	Wage fringe rate charged
Every payroll (including winter break) is compared with Registrar's List – if not a full-time student, student fringe rate is charged	Full-time students hired as wage employees will be charged fringe
Terminate as SW when graduated, rehire as WG	Terminate as WG if employee becomes a student, rehire as SW

Wage Hours

As a state agency, GMU is required to limit wage employee (non-student and student) hours to **29 per week on average** and no more than 1,500 per year for all jobs at GMU

The one year period is from **May 1 to April 30**

Additional information on wage hours based on the Affordable Care Act can be found at: https://hr.gmu.edu/class-and-comp/index.php?t=4&topic=faq

Note: Even if an employee exceeds the hour limit, if they worked, they MUST be paid per Va. Code Ann. 18.2-182, 40.1-29

Follow Human Resources and Payroll guidance: http://hr.gmu.edu/welcome/parttime.php

Review details of appointment with PI

Process the EPAF in Banner

*Check with your college dean's office for additional information if applicable

✓ Enter **Hours per Day** and **Hours per Pay** in Banner based on the following chart:

Weeks (not entered in Banner)	Hours per Day (entered in Banner)	Hours per Pay (entered in Banner)
40	8	80.00
35	7	70.00
30	6	60.00
25	5	50.00
20	4	40.00
15	3	30.00
10	2	20.00
5	1	10.00

✓ Include the following in the EPAF:

    ✓ Must use wage approval category with termination date for sponsored funds

    ✓ A distinctive title for the position

        ➢ This helps the employee know which timesheet to use in Patriot Web if they hold multiple positions at GMU

✓ Include the following in the **EPAF comments**:

  ✓ Fund number

  ✓ Brief job description

  ✓ Estimate maximum hours to be worked or maximum pay expected to earn

  ✓ Timesheet approver name, G number, and position number

  ✓ HR approval (obtained prior to submission) if pay rate is higher than $35 per hour

  ✓ If wage effort is not in the budget or budget line item has insufficient funds, explain where the funds are being rebudgeted from

  ✓ Provide a guarantee org if:

    ➢ Wage start and/or end dates are outside POP and note that an extension is expected

    ➢ There are insufficient funds and note that an increment is expected

Wages are paid on the bi-weekly (BW/26) pay schedule

Auditors may want to make sure the pay is comparable to others doing the same job

Timesheet Approvers must verify wage employee's hours

- ✓ The approver must have first-hand knowledge of work (PI/Direct Supervisor)
- ✓ Timesheet is the payroll certification for the employee
- ✓ Timesheet approver's department will incur $100 fee for any bi-weekly wage timesheet not properly approved by the deadline
  - ✓ Fee cannot be charged to sponsored projects
  - ✓ Highly recommended that approvers name a proxy for both planned and unplanned absences
  - ✓ Additional information can be found at: https://hr.gmu.edu/payroll/documents/TimesheetChargesFAQ.pdf

Use when a wage appointment needs to be terminated prior to the originally planned end date

- ✓ Select the appropriate Early Termination wage EPAF approval category
- ✓ The termination effective date should be the last day worked

HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Overtime pay is **not allowable** on most sponsored projects

✓ When is overtime pay incurred?

   ✓ When employee works more than 40 hours in a 1-week period

      ➢ Sunday-Saturday

      ➢ Total of all appointments

      ➢ Example: If employee works 42 hours in week 1 and 38 hours in week 2 for a total of 80 hours, overtime pay will be processed for week 1

✓ How is overtime pay identified?

   ✓ Reflected under labor account code 61430 Overtime Wages

   ✓ Pay is 1.5 times the regular hourly rate

FINAL IMPORTANT NOTES

Cost share is labor not charged directly to a sponsored project

✓ Review award budgets for labor cost share

✓ Confirm cost share with PI

✓ Identify org where cost share effort is charged

  ✓ Included on proposal routing form

✓ Submit FCF with activity code(s) to track effort associated with sponsored project(s)

  ✓ Activity codes are assigned to sponsored projects during award set-up and included in OSP award letters

    ✓ **Federal awards** have **00** followed by last 4 digits of fund number

    ✓ **Non-federal awards** have **99** followed by last 4 digits of fund number

    ✓ **Salary cap** has **SC** followed by last 4 digits of fund number (salary cap is for 12 or 9-month faculty who exceed the salary cap on NIH or DOJ awards)

✓ Future pay

    ✓ Complete a future funding EPAF in Banner to adjust labor allocations for future pay dates

    ✓ To see EPAF submission deadlines, select the calendar for the appropriate year/position: https://hr.gmu.edu/payroll/index.php?t=4

    ✓ To see the future funding EPAF User and Approver guides: https://osp.gmu.edu/forms/

✓ Past pay (or Reallocation)

    ✓ Complete a FCF to adjust pay periods that have already occurred and submit to osppost@gmu.edu

    ✓ Use the appropriate form based on position type: https://osp.gmu.edu/forms/

Note: All units should be entering future funding EPAFs. However, if your unit is not yet set up to process future EPAFs, contact OSP for training and assistance.

A FEW KEY NOTES ON FUNDING CHANGE FORMS

✓ Include a detailed reason for the reallocation if moving on or off sponsored projects. Explain what happened and why.

Example of **insufficient** reason	Need to charge labor to NIH grant
Example of **sufficient** reason	Employee was hired to work on NIH grant. Labor was being charged to home org until project fund number was set up

✓ If moving labor onto a federally sponsored project, answer questions 1 & 2. Be clear and specific!

✓ If the transfer is 120 days or more from the effective date of the FCF to the date received by OSP, complete a Cost Transfer Form

   ✓ For additional information: https://universitypolicy.gmu.edu/policies/cost-transfer-policy/

✓ Follow guidance on reallocations occurring on or around state fiscal year end

✓ Review the FCF quick guides for additional help: https://osp.gmu.edu/forms/

Monitoring labor is key to ensuring any errors are caught and resolved in a timely manner

✓ Review first pay for each employee at the beginning of the Fall semester. Check the following:

    ✓ Is the pay correct?

    ✓ Are new hires in the system?

    ✓ Is anyone missing?

    ✓ Do you need to move anyone off the sponsored project?

    ✓ Have any terminated employees been paid in error?

    ✓ Confirm any missed pays were processed

    ✓ Confirm all reallocations were processed

✓ Reconcile on a bimonthly basis (monthly is strongly encouraged)

    ✓ For additional information: https://universitypolicy.gmu.edu/policies/reconciling-departmental-and-sponsored-fund-accounting-records/

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When monitoring labor, check that the labor commitments on the fund accurately reflect the future pay set up for each position

Important Notes
Labor commitments will not show for wage employees
The commitments only show through the end of the FY (June 30)
To see Labor Commitments on a fund, go to MicroStrategy: Shared > PI > PI Dashboard Admin

Payroll certification is another method of monitoring labor on a federal project as well as a method to certify that effort is accurately and appropriately being charged to a federal project

- ✓ Payroll expense reports will be generated 60 days after the last day of the month for the project anniversary date or project end date, whichever is sooner
- ✓ The PI is responsible for reviewing the charges and committed cost share and certifying that all individuals worked on the project and that salary charges were reasonable in relation to work performed
- ✓ Wage employee labor is verified by the approval of timesheets

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