

Fall Hiring on Sponsored Projects

Office of Sponsored Programs



Where Innovation Is Tradition

Overview



Where Innovation Is Tradition

Position Types

- Permanent
 - An employee hired to fill an authorized position on a full-time or part-time basis for an indefinite period of time
- Temporary
 - An employee hired on a full-time or part-time basis who has no continuous status (employed at will)

Permanent Positions

- 9-month Academic Year (AY) or 12-month Calendar Year (CY)
 - Faculty
 - ✓ Instructional (F0123Z)
 - ✓ Research (F0123Z)
 - ✓ Administrative (FA012Z)
 - Classified Staff (01234Z)
 - ✓ Justification required for sponsored awards
 - ✓ Provided at proposal stage
- Review Provost and Human Resources (HR) and Payroll guidelines for hiring

Temporary Positions

- Submitted via Electronic Personnel Action Form (EPAF) in Banner using pooled position numbers
- Some units will also submit via Upload at the beginning of each semester (Fall and Spring Upload is for GR positions only)
- Graduate Research Assistant (GRB123)
- Non-Student Wage (WGA123)
- Student Wage (SW1234)
- See http://hr.gmu.edu/approvals/train_manuals.php for full EPAF procedures
- Review Provost and HR and Payroll guidelines for hiring

Pooled Position Numbers

- Each fund is assigned a unique 4 digit letter/ number following the pooled position type prefix
- All temporary employees working on the same fund will share this pooled position number
- Each time they are rehired on this 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
- The Pooled Position Lookup Query is located under the Employee Services tab in Patriot Web Self Service

Sample Pooled Position Lookup Query

Fund/Org for the given position number

Organization Code 1

Fund Code 202

Pooled Position and code

Academic Year Faculty Positions:

FV Faculty Overload -----

PC Faculty Miscellaneous Pay -----

PO Adjunct Faculty Teaching -----

Academic Year Graduate Assistant Positions:

GA Graduate Teaching Assistants -----

GR Graduate Research Assistants GRA8

GL Graduate Lecturer -----

GP Graduate Professional Assistants -----

RA Resident Assistants -----

Summer Session Positions:

SR Faculty Summer Research SRA8

SF Summer Faculty Teaching -----

SP Summer Adjunct Faculty -----

GS Summer Graduate Teaching Asst. -----

Hourly Wage Positions:

WG Non-Student Wage WGA8

WC Work Study -----

SW Student Wage SWA8



Fringe Benefit Rates (FY16)

- Fringe is charged automatically where salary is charged
- Rates do not change based on FTE (same for both full-time and part-time)
 - Instructional and Research Faculty — 33.1%
 - Administrative Faculty — 33.1%
 - Classified Staff — 42.9%
 - Adjuncts, Special Pay, Summer Faculty, and Wages — 7.3% (FICA tax only)
 - GTAs and GRAs — 0.0%
 - Student Wages —
 - ✓ If taking a full-time class load, are generally exempt from FICA tax
 - ✓ If taking less than a full-time class load, are not eligible for the full-time student FICA tax exemption and will be charged the student fringe benefit rate for FICA tax only of 6.90%

Virginia Labor Law

- “Employers must pay salaried employees at least once a month and hourly employees at least biweekly or twice a month.”

Va. Code Ann. 40.1-29

- “Employers that fail to pay wages as required can be fined \$1,000 for each violation. They also must pay the wages due.”

Va. Code Ann. 18.2-182, 40.1-29

Confirm Prior to Charging Labor

- Review current funding for all new and existing employees (permanent and temporary)
 - Who is working on sponsored projects?
 - Are any changes needed to the current funding sources, percentage of effort, and/or effort period?
- Send an email to each PI for hiring needs and effort confirmation prior to the start of the Fall semester

Steps for Charging Labor

- Review the budget
 - Are there sufficient funds?
 - ✓ Check the fund's available balance
 - Is the labor budgeted?
 - ✓ Check the labor budget line items
- Review the period of performance (POP)
 - Is the effort within the award start and end dates?
- Comply with sponsor and award terms and conditions
 - Review the award document
- Initiate Funding Change Forms (FCF), EPAFs, or Upload for charging appropriate fund(s) in a timely manner

Sample Award Budget

George Mason University - Proposal Budget Summary				
Coeus Number: 0000				
Proposal Number: 11				
Proposal Title:				
Investigator:				
Sponsor: VA Department of Education				
		Effort%	Period 1 10/01/20 to 09/30/20	Total
Senior Personnel				
	Faculty Salary: Academic or Calendar Year	10	\$22,515.90	\$22,515.90
	Faculty Salary: Academic or Calendar Year	10	\$2,130.64	\$2,130.64
	Faculty Salary: Academic or Calendar Year	25	\$23,754.38	\$23,754.38
	Faculty Salary: Academic or Calendar Year	10	\$6,740.02	\$6,740.02
	Faculty Summer Salary	30	\$6,783.93	\$6,783.93
	Admin Faculty	85	\$61,925.12	\$61,925.12
	Admin Faculty	100	\$59,642.62	\$59,642.62
	Admin Faculty	100	\$57,905.46	\$57,905.46
	Admin Faculty	100	\$56,673.98	\$56,673.98
	Admin Faculty	50	\$28,881.10	\$28,881.10
Graduate Students				
	GRA's Salaries		\$20,600.00	\$20,600.00
Project Support Staff				
	Classified Salaries	100	\$38,538.31	\$38,538.31
	Classified Salaries	20	\$10,897.35	\$10,897.35
	Classified Salaries	20	\$9,499.64	\$9,499.64
	Classified Salaries	15	\$6,857.41	\$6,857.41
Other Personnel				
	Student Wages		\$89,991.00	\$89,991.00
	Wages or Admin Staff Salaries		\$50,078.60	\$50,078.60
Fringe Benefits				
			\$135,042.15	\$135,042.15
Subtotal Personnel + Fringe:			\$688,457.61	\$688,457.61



Where Innovation Is Tradition

Sample PI Report Budget


PI	Grant	Fund	Project	Acct Pooled Budget Level	Funded Amount	
	203	203	VDOE/	61100	Faculty Salaries	55,141.00
				61130	Faculty Special Payments	6,784.00
				61190	Graduate Assistants	20,600.00
				61200	Administrative Salaries	265,028.00
				61300	Classified Salaries	65,793.00
				61400	Wages	140,070.00
				61900	Fringe Benefits	135,042.00

What is reviewed by OSP?

- All FCFs, EPAFs, and Uploads that include sponsored funds will be reviewed for:
 - Available Funds (\$)
 - Available Budget (B)
 - Period of Performance (P)
- FCFs (future pay and reallocations) will be processed in Banner by OSP
 - Review OSP deadlines for submitting FCFs for current pay period
- EPAFs and Uploads will be approved by OSP and processed by HR
 - Review HR deadlines for submitting EPAFs for current pay period
 - Review HR deadlines for submitting Upload for Fall semester (contact college dean's office for assistance)

Labor Commitments

- When FCFs (future pay only) and EPAFs (GR only) are processed, an encumbrance is created in Banner for the position on the fund(s) the pay will post
 - PI Report reflects remaining amount to be paid through June 30, which is the end of the fiscal year (FY), on the fund for the salary and associated fringe

Summary by Fund		Labor Detail by Account		Labor Detail by Employee		Labor Commitments		Direct Expenses	
		PI Report by Month Range				August 5, 20		Start Month: End Month: Page 1 of 1	
Note: No grid will be displayed if you do not have access to HR or there are no non-zero commitments during the specified time period.									
Fund: 203		Fiscal Year: 20							
Account ▲	Employee Full Name ▲	GMU ID ▲	Position ▲	Suff ▲	Labor Commitments ▼				
61110	Faculty Salaries Full Time	0000000000	F0000 Z	00	5,538.20				
		Total			5,538.20				
		0000000000	F0000 Z	00	8,055.55				
Total			8,055.55						
Total					13,593.75				
61190	Graduate Assistants	0000000000	GR0000	01	2,000.00				
		Total			2,000.00				
		Total					2,000.00		
61940	Fringe Benefit Rate	0000000000	F0000 Z	00	1,833.14				
		Total			1,833.14				
		0000000000	F0000 Z	00	2,666.39				
Total			2,666.39						
Total					4,499.53				
Total					20,093.28				

Pre-Award Spending

- Some awards allow for pre-award expenditures to be charged directly
- If the award does not reference allowability of pre-award spending, contact OSP as a request may need to be made to the sponsor
 - Example: Faculty began work on sample collection in anticipation of the award start date
- Should be noted on any paperwork submitted

National Science Foundation Requirements

- Sponsor limit of two months total salary charged to all NSF awards in any one year for senior personnel
 - Exceptions must be written into proposal and/or approved in advance by NSF
 - See http://nsf.gov/pubs/policydocs/pappguide/nsf09_29/aag_5.jsp#VB1a for NSF policy
- Responsible Conduct of Research (RCR) training must be completed by all GRA, Post Doc, and Student Wage employees with effort on NSF awards
 - It is recommended that the training is completed prior to the appointment start date
 - See <http://osp.gmu.edu/rcr/> for additional information

Processing Pay

Permanent Positions

New Faculty Appointment Guidelines

- Office of the Provost
 - <http://provost.gmu.edu/faculty-appointments/>
 - ✓ George Mason University Faculty Handbook
 - ✓ Faculty Hiring Proposal (FHP)
 - ✓ Appointment Offer Letter templates
 - ✓ Additional information/ requirements depending on faculty appointment type
- Check with college dean's office for additional information if applicable

Steps for New Hires

- Position is set-up on an org, never a fund
 - Org should be identified on Position Maintenance Form (PMF): <http://budget.gmu.edu/forms/>
- Salary will default to an org when hired
- An FCF must be prepared to move the new hire to fund(s)
 - <http://osp.gmu.edu/post-award/forms/>
 - This is not automatic even if you note the fund(s)/ effort distribution on the PMF or FHP
 - Confirm fund(s)/ effort distribution with PI

Current Employees

- Review unit roster
 - Microstrategy: Permanent Roster - Salaried
- Review current funding
- Check with college dean's office for buyout or additional information if applicable
- Confirm funding source(s) with PI
- Prepare a FCF if:
 - Funding end date needs to be changed
 - Funding source(s) need to change

Sample Roster

Permanent Roster - Salaried

Org	Acct L5	Employee ID	Employee Full Name	Position	Suffix	Employee Class	Title	Factor	Pays	Hourly Rate	Actual Percent	Budget Percent	Actual FTE	Budget FTE	Actual Salary	Budget Salary		
1	61110	Faculty Salaries Full Time	G0000		F	Z	00	F9	Assoc Professor	18	18	\$47.86	100.00	100.00	0.75	0.75	\$56,000.00	\$56,000.00
			G0000		F	Z	00	FR	Research Professor	24	24	\$36.06	100.00	100.00	1.00	1.00	\$75,000.00	\$75,000.00
			G0000		F	Z	00	F9	Professor	18	18	\$52.56	100.00	100.00	1.00	1.00	\$82,000.00	\$82,000.00
			G0000		F	DS	00	F9	Acting Assoc Dir	18	18	\$3.85	100.00	100.00	0.00	0.00	\$6,000.00	\$6,000.00
									F	Z	00	F9	Full Professor	18	18	\$62.18	100.00	100.00
			G0000		F	Z	00	FR	Research Professor	24	24	\$42.79	100.00	100.00	1.00	1.00	\$89,000.00	\$89,000.00
	Total																\$405,000.00	\$405,000.00
	61220	Faculty Salary-Administrative	G0000		FA	Z	00	FA	Dir of Fin & HR	24	24	\$34.61	100.00	100.00	1.00	1.00	\$72,000.00	\$72,000.00
			Total															
	61310	Classified Salaries	G0000		0	Z	00	CE	Systems Administrator	24	24	\$24.04	100.00	100.00	1.00	1.00	\$50,000.00	\$50,000.00
			G0000		0	Z	00	CE	Fiscal Technician	24	24	\$20.19	100.00	100.00	1.00	1.00	\$42,000.00	\$42,000.00
			Total															
Total																\$569,000.00	\$569,000.00	
Total																\$569,000.00	\$569,000.00	

Sample Funding Change Form – 9 month

Number of years in the dates drop down boxes (1, 2 or 3): **1** Fiscal Year **20**

George Mason University Faculty/Staff Department Funding Change Form (Temporary)

Directions - This worksheet is for changes to current jobs only. **ALL SHADED FIELDS ARE MANDATORY**

G# G00001234	Name (Last, First, Middle) Smith, Jane M.					
Job Information						
Effective Date of Funding Change 25-Aug-20	Department C	Campus/Location Fairfax				
Position Number F1234Z 61110	Job Title Associate Professor	Home Department Org 1				
Classification 9-month	Annual Salary or Summer Pay for Period(s) listed \$75,000.00	Pay per pay period \$4,166.67				
Funding Change Reason <input checked="" type="checkbox"/> 1. Future Pay <input type="checkbox"/> 2. Reallocation - complete box to the right <input type="checkbox"/> 3. Realloc. & Future Pay-complete b						
If Reallocation box 2 or 3 is checked, this box must be completed						
New Compensation/Labor Distribution <i>Provide an Activity Code for labor that represents committed cost sharing on a sponsored project</i>						
Type	Fund/Org	Activity	%		Funding End Date	# of pay periods
E&G/Ind	1	Instruction	50.00%	\$37,500.00	24-May-20	18.00
Fund	202	NASA	50.00%	\$37,500.00	24-May-20	
E&G/Ind			0.00%	\$0.00	24-May-20	pay periods
E&G/Ind			0.00%	\$0.00	24-May-20	SM17 - SM10
E&G/Ind			0.00%	\$0.00	24-May-20	Where should the 100% of the labor be charged at the end of this funding
E&G/Ind			0.00%	\$0.00	24-May-20	18.00
			E&G/Ind	Fund		
TOTAL			50.00%	50.00%	100.00%	OK
Check One <input checked="" type="checkbox"/> Funding is for future pay only - Go to Approvals (Skip Questions 1 & 2)						



Sample Funding Change Form – 12 month

Number of years in the dates drop down boxes (1,2 or 3): **1** Fiscal Year **20**

George Mason University Faculty/Staff Department Funding Change Form (Temporary)

Directions - This worksheet is for changes to current jobs only. **ALL SHADED FIELDS ARE MANDATORY**

G# G00001234		Name (Last, First, Middle) Smith, Jane M.				
Job Information						
Effective Date of Funding Change 25-Jun-20		Department C	Campus/Location Fairfax			
Position Number F1234Z	61110	Job Title Research Professor	Home Department Org 1			
Classification 12-month		Annual Salary or Summer Pay for Period(s) listed \$82,000.00	Pay per pay period \$3,416.67			
Funding Change Reason		If Reallocation box 2 or 3 is checked, this box must be completed				
<input checked="" type="checkbox"/> 1. Future Pay <input type="checkbox"/> 2. Reallocation - complete box to the right <input type="checkbox"/> 3. Realloc. & Future Pay-complete box						
New Compensation/Labor Distribution <i>Provide an Activity Code for labor that represents committed cost sharing on a sponsored project</i>						
Type	Fund/Org	Activity	%	Funding End Date	# of pay periods 12.00	
Fund	202	NASA	50.00%	\$20,500.00		24-Dec-20
Type	Fund/Org	Activity	%	Funding End Date	pay periods	
Fund	222	GMUF	50.00%	\$20,500.00		24-Dec-20
Type	Fund/Org	Activity	%	Funding End Date	SM13 - SM24	
E&G/Ind			0.00%	\$0.00		24-Dec-20
Type	Fund/Org	Activity	%	Funding End Date	Where should the 100% of the labor be charged at the end of this funding	
E&G/Ind			0.00%	\$0.00		24-Dec-20
Type	Fund/Org	Activity	%	Funding End Date	1	
E&G/Ind			0.00%	\$0.00		24-Dec-20
			E&G/Ind	Fund		
TOTAL			0.00%	100.00%	100.00%	OK
Check One						
<input checked="" type="checkbox"/> Funding is for future pay only - Go to Approvals (Skip Questions 1 & 2)						



FCF Comments

- 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/or end dates are outside POP and note that an extension is expected
- Provide a guarantee org if there are insufficient funds and note that an increment is expected

Reminders

- 12-month employees are paid on their permanent position over 24 semi-monthly (SM) pay periods (CY)
- 9-month employees are paid on their permanent position over 18 semi-monthly pay periods (8/25 – 5/24, AY)
 - Permanent position is placed on leave 5/25 – 8/24
 - Salary will default back and charge to hiring org on 8/25
 - ✓ Spring funding distribution will not continue after 5/24
 - ✓ Summer funding distribution will not continue after 8/24

Changing or Terminating Permanent Positions

- Human Resources and Payroll
 - <http://hr.gmu.edu/forms/>
 - ✓ Faculty Transaction Form (FTF)
 - ✓ Classified Transaction Form (CTF)
 - ✓ Faculty Separation Form (FSF)
 - ✓ Classified Separation Form (CSF)
- Ensure forms are submitted well in advance to the effective date of the 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 Pay

Temporary Positions -
GRA

GRA Eligibility and Guidelines

- Eligibility requirements for AY:
 - Full-time graduate student must be enrolled in 6 credits or more
 - Part-time graduate student must be enrolled in 3 credits or more
- Office of the Provost
 - <http://provost.gmu.edu/graduate-student-appointments/>
 - ✓ Graduate Student Support Guidelines
 - ✓ Compensation Rates
 - ✓ Appointment Offer Letter template
 - ✓ Subsidized Graduate Student Health Insurance (SGHI) information
- Check with college dean's office for additional information if applicable
- Review details of appointment with PI

GRA Hours

- Maximum AY hours (total of all appointments)
 - 20 hours per week
 - Up to 40 hours per week during breaks
- Hours must be included in appointment offer letter
- Hours per day/per pay based on hours per week for Banner:

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

GRA Pay Dates

- Full Academic Year
 - 8/25 – 5/24 (18 semi-monthly pay periods)
- Fall semester only
 - 8/25 – 1/09 (9 semi-monthly pay periods)
- Spring semester only
 - 1/10 – 5/24 (9 semi-monthly pay periods)

GRA EPAF Personnel Dates

- In order to properly report and pay GRAs, consideration must be given to their actual physical start and end 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, the GRA record should properly reflect this situation
- Personnel Dates in the EPAF should be used to note the actual work dates for the GRA
- Pay will not be prorated based on personnel dates
 - Consideration should be made to the salary for a GRA appointment when work will begin after or end before a pay period start/end date

Example: Personnel Dates

- Project Period of Performance:
 - September 1 – May 15
- GRA will work during the AY
 - EPAF Start Date: 8/25
 - EPAF End Date: 5/24
 - ✓ EPAF Personnel Start Date: 9/1
 - ✓ EPAF Personnel End Date: 5/15

GRA EPAF Comments

- Include fund number
- Include personnel dates and explanation for use
- If GRA 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 GRA start and/or end dates are outside POP and note that an extension is expected
- Provide a guarantee org if there are insufficient funds and note that an increment is expected

Canceling a GRA Appointment

- Use when an entire GRA appointment needs to be canceled prior to the start of the appointment
- Select the Early Termination GRA EPAF approval category
- The termination effective date is the same as the start date of the appointment
- To ensure that payment is not received for 1 day, include a comment stating “Cancel entire appointment”
- 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)

Early Termination of GRA Appointment

- Use when a GRA appointment needs to be terminated prior to the originally planned end date
- 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 pay 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)

Tuition for GRAs

- 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 sources 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
 - ✓ 201570 Fall Semester
 - ✓ 201610 Spring Semester
 - ✓ 201640 Summer
- GRA may be eligible for in-state tuition rates
 - See <http://universitypolicy.gmu.edu/policies/in-state-eligibility-for-doctoral-and-mfa-students/> for full GMU policy and additional information

Subsidized Graduate Health Insurance

- GRAs may be eligible for SGHI
- SGHI is charged proportionally based on where GRA appointment salary is charged
 - Posts when SM pay posts during the AY
 - If GRA appointment changes funding sources or is terminated, confirm SGHI charges move accordingly
- See <http://provost.gmu.edu/graduate-student-health-insurance/> for full GMU policy and additional information

Processing Pay

Temporary Positions -
Wages

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
<p>If enrolled as a full-time student, fringe rate not charged (FICA exempt)</p> <p>Student fringe rate charged if enrolled as a part-time student (not FICA exempt)</p>	Wage fringe rate charged
Every payroll 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, rehire as SW if employee becomes a student

Wage Guidelines

- Human Resources and Payroll
 - <http://hr.gmu.edu/welcome/parttime.php>
 - ✓ Wage Welcome Letter
 - ✓ Employment Forms
- Check with college dean's office for additional information if applicable
- Review details of appointment with PI

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 standard measurement period will be from May 1 to April 30
- Additional information on the Affordable Care Act can be found at: http://hr.gmu.edu/workforceplanning/ACA_FAQ.php
- Hours per day/per pay based on hours per week for Banner:

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

Wage EPAFs

- Must use wage approval category with termination date for sponsored funds
- Include a distinctive title for position
 - Helps employee know which timesheet to use in Patriot Web if they hold multiple positions at GMU
- 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

Wage Timesheet Approval

- Timesheet Approver needs to verify hours
 - Must have first-hand knowledge of work (PI/ Direct Supervisor)
 - Timesheet is the payroll certification for the employee
 - Timesheet approver's department will incur a \$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
 - ✓ See <http://hr.gmu.edu/payroll/documents/TimesheetChargesFAQ.pdf> for additional information

Wage EPAF Comments

- Include 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
- Provide a guarantee org if there are insufficient funds and note that an increment is expected

Early Termination of Wage Appointment

- 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

- Not an allowable charge on most sponsored projects
- More than 40 hours reported in a 1-week period
 - Sunday-Saturday
 - Total of all appointments
- Will be paid 1.5 times the regular hourly rate
 - 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
- Reflected under labor account code 61430 Overtime-Wages

Cost Share for Labor Expenditures

Tracking Labor Cost Share

- Review award budgets for labor cost share
 - Labor not charged directly to a sponsored project
- Confirm cost share effort with PIs
- 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
 - ✓ 00 followed by last four digits of fund number for federal award activity code
 - ✓ 99 followed by last four digits of fund number for non-federal award activity code
 - ✓ SC followed by last four digits of fund number for salary cap activity code (12-month CY and 9-month AY faculty who exceed the salary cap for NIH and DOJ awards)

Sample Cost Share Budget

George Mason University - Proposal Budget Summary - Cost Share

Coeus Number: 0000

Proposal Number: 11

Proposal Title: Falls County W&A

Investigator: Thomas Page Whelan

Sponsor: Falls County Probation Department

		Effort%	Period 1 01/01/20	Total
Senior Personnel				
Thomas Page Whelan	Faculty Salary: Academic Year	Cost-Share 2.51	\$3,009.23	\$3,009.23
Thomas Page Whelan	Faculty Summer Salary	Cost-Share 3.34	\$2,386.68	\$2,386.68
Fringe Benefits			\$1,208.52	\$1,208.52
Subtotal Personnel + Fringe:			\$6,604.43	\$6,604.43
Total Cost Share:			\$8,321.58	\$8,321.58

Sample Cost Share FCF

Number of years in the dates drop down boxes (1,2 or 3): **1** Fiscal Year **20**

George Mason University Faculty/Staff Department Funding Change Form (Temporary)

Directions - This worksheet is for changes to current jobs only. **ALL SHADED FIELDS ARE MANDATORY**

G# G00001234		Name (Last, First, Middle) Smith, Jane M.				
Job Information						
Effective Date of Funding Change 25-Aug-20		Department C	Campus/Location Fairfax			
Position Number F1234Z	61110	Job Title Professor	Home Department Org 1			
Classification 9-month		Annual Salary or Summer Pay for Period(s) listed \$95,000.00	Pay per pay period \$5,277.78			
Funding Change Reason <input checked="" type="checkbox"/> 1. Future Pay <input type="checkbox"/> 2. Reallocation - complete box to the right <input type="checkbox"/> 3. Realloc. & Future Pay-complete box		If Reallocation box 2 or 3 is checked, this box must be completed				
New Compensation/Labor Distribution <i>Provide an Activity Code for labor that represents committed cost sharing on a sponsored project</i>						
Type	Fund/Org	Activity	%		Funding End Date	# of pay periods
Fund	202	NASA	50.00%	\$23,750.00	9-Jan-20	9.00
Type	Fund/Org	Activity	%		Funding End Date	
E&G/Ind	1	002 Instruction	10.00%	\$4,750.00	9-Jan-20	
Type	Fund/Org	Activity	%		Funding End Date	pay periods
E&G/Ind	1	Instruction	40.00%	\$19,000.00	9-Jan-20	SM17 - SM1
Type	Fund/Org	Activity	%		Funding End Date	Where should the 100% of the labor be charged at the end of this funding 1
E&G/Ind			0.00%	\$0.00	9-Jan-20	
Type	Fund/Org	Activity	%		Funding End Date	
E&G/Ind			0.00%	\$0.00	9-Jan-20	
Type	Fund/Org	Activity	%		Funding End Date	
E&G/Ind			0.00%	\$0.00	9-Jan-20	
			E&G/Ind	Fund		
TOTAL			50.00%	50.00%	100.00%	OK

Check One
 Funding is for future pay only - Go to Approvals (Skip Questions 1 & 2)



Reallocation of Labor Expenditures

Changing Employee Effort

- Permanent Positions
 - Process a FCF to revise future pay
 - If pay was already charged to the wrong funding source(s), process a FCF to correct (reallocation)
- Temporary Positions
 - Early terminate employee from current temporary appointment via EPAF
 - Hire employee on new temporary appointment via EPAF
 - If pay was already charged to the wrong funding source(s), process a FCF to correct (reallocation)
 - Process an EPAF Correction Form for other adjustments requiring a manual correction from HR
 - ✓ <http://hr.gmu.edu/forms/>

FCF vs. EPAF Submission

Position Type	Future Salary	Reallocation of Salary Paid
Permanent Positions: 12-month & 9-month Faculty & Staff	Faculty/Staff FCF	Faculty/Staff FCF
Temporary Positions: Faculty Summer Research	SR EPAF or Summer Upload	Faculty/Staff FCF
Temporary Positions: GRA	GRA EPAF or Fall/Spring/Summer Upload	GA FCF
Temporary Positions: Wages	WG or SW EPAF	Wage FCF

Reallocation FCF Comments

- Include a detailed reason for the reallocation if moving on or off sponsored projects
 - What happened and why?
- If moving onto a federally sponsored project, answer questions 1 & 2
 - Cost Transfer Form is also required if the transfer is 120 days or more from the effective date of the FCF to the date received in OSP
 - See <http://universitypolicy.gmu.edu/policies/cost-transfer-policy/> for full policy details
- Include any other information that may be needed for OSP review

Sample Reallocation FCF

Number of years in the dates drop down boxes (1,2 or 3): **1** Fiscal Year **20**

George Mason University Faculty/Staff Department Funding Change Form (Temporary)

Directions - This worksheet is for changes to current jobs only. **ALL SHADED FIELDS ARE MANDATORY**

G# G00001234	Name (Last, First, Middle) Smith, Jane M.					
Job Information						
Effective Date of Funding Change 10-Jan-20	Department C	Campus/Location Fairfax				
Position Number F1234Z 61110	Job Title Research Professor	Home Department Org 1				
Classification 12-month	Annual Salary or Summer Pay for Period(s) listed \$86,000.00	Pay per pay period \$3,583.33				
Funding Change Reason <input type="checkbox"/> 1. Future Pay <input checked="" type="checkbox"/> 2. Reallocation - complete box to the right <input type="checkbox"/> 3. Realloc. & Future Pay-complete box		If Reallocation box 2 or 3 is checked, this box must be completed To add PI effort to fund 202. Effort on fund 222 remains unchanged.				
New Compensation/Labor Distribution <i>Provide an Activity Code for labor that represents committed cost sharing on a sponsored project</i>						
Type	Fund/Org	Activity	%	Funding End Date	# of pay periods	
Fund	202	NASA	50.00%	24-Jan-20	1.00	
Fund	222	GMUF	25.00%	24-Jan-20		
E&G/Ind	1	IND.	25.00%	24-Jan-20	pay periods	
Type	Fund/Org	Activity	%	Funding End Date	SM2 - SM2	
E&G/Ind			0.00%	24-Jan-20		
Type	Fund/Org	Activity	%	Funding End Date	Where should the 100% of the labor be charged at the end of this funding	
E&G/Ind			0.00%	24-Jan-20		
Type	Fund/Org	Activity	%	Funding End Date	1	
E&G/Ind			0.00%	24-Jan-20		
			E&G/Ind	Fund		
TOTAL			25.00%	75.00%	100.00%	OK



Sample Reallocation FCF

Check One

- Funding is for future pay only - Go to Approvals (Skip Questions 1 & 2)
- All Funding is on orgs (1xxxxx) or non-federal projects (22xxxx) - Go to Approvals (Skip Questions 1 & 2)
- Funding change is to reallocate salary paid < 120 days from effective date of funding on a federal project (20xxxx) – Answer Q1 & Q2
- Funding change is to reallocate salary paid 120 days or more from effective date of funding on a federal project (20xxxx) – Answer Q1 & Q2 and answer both questions on a Cost Transfer Form

1) Why was the salary charged originally to the sponsored project or non-sponsored org from which it is being transferred?
 Portion of PI salary temporarily charged to indirect org while awaiting new award to arrive.

2) Why does the salary belong to the sponsored project to which it is being transferred?
 New award letter was received 2/26/20 and set-up on fund 202. Effort related to NASA award was for initial data collection during this time.

Approvals	Date	To be used by OSP ONLY. Reviewer: _____					
Submitter/Initiator (Print Name, Signature)		Grants	Amounts	\$	B	P	+NC
John Miller		202	\$1,791.67				
Principal Investigator							
Jane M. Smith		222	\$895.83				
Dean/Director							
Mark Taylor							
Dept Head							
Ann Jones							
Sponsored Programs (if applicable)							
Budget Office (if applicable)							
Provost (if applicable)							



Monitoring Labor Expenditures

- Review 1st pay for each employee at the beginning of the Fall semester
 - Look at the list of personnel charged to each sponsored project
 - ✓ Is the pay correct?
 - ✓ Are new hires are in the system?
 - ✓ Is anyone missing?
 - ✓ Do you need to move anyone off of the sponsored project?
 - ✓ Have any terminated employees been paid in error?
 - ✓ Confirm any missed pays were processed
 - ✓ Confirm all reallocations were processed
- Identify and correct errors in a timely manner
- Monitor budget lines/balances
- Reconcile on a bimonthly basis (monthly is strongly encouraged)
 - See <http://universitypolicy.gmu.edu/policies/reconciling-departmental-and-sponsored-fund-accounting-records/> for full GMU policy

Questions?

Contact:

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Financial Manager

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