

Guidelines for Charging Faculty Salary to Sponsored Projects

The following guidance is provided for faculty who expend effort on sponsored awards and is intended to supplement Sponsor Policies and University Policies [4012 Principal Investigators](#), [4015 Payroll Certification on Federally Sponsored Projects](#), [4016 Cost Sharing](#), [4019 Research-Extended Appointment Policy](#), and [2226 Supplemental Pay](#). The guideline is effective for proposals submitted May 16, 2018 or later.

- The amount of salary charged or shown as cost share on a sponsored project should be consistent with effort spent on the project. The timing of salary charges should be aligned with when effort is performed between academic and summer periods and consistent with the effort commitments made at the time of proposal.
- During the academic year, for faculty working on sponsored projects whose salary exceeds the amount a sponsor will allow (salary cap), the amount over the salary cap cannot be covered by sponsored funds.
- PIs are required to contribute some effort to sponsored projects either as a direct charge or cost share. Cost share effort must be tracked consistent with the requirements of Policy 4016. This requirement does not apply to projects for equipment/instrumentation, dissertation and training grants and limited purpose grants such as travel and conference support.
- Principal Investigators (PI) receiving sponsored awards are responsible for verifying and following the sponsoring agencies' prior notification requirements related to changes in personnel status and/or effort for all employees compensated under the PI's sponsored award. Federal agencies define Changes in Status as withdrawal from a project, absence from the project for any continuous period of three (3) months or more*, or twenty-five (25%) percent or greater reduction in the time devoted to the project (over the budget period) from the level approved at the time of award. During the planned period of performance, sponsoring agencies have prior notification and approval requirements for changes in Key Personnel status and/or effort.
*The Uniform Guidance recognizes that a PI can be absent from campus, such as on study leave or sabbatical and remain engaged in the project.
- Because of the numerous types of activities performed by instructional faculty in addition to actual work performed on sponsored programs, it would be unusual for instructional faculty to charge 100% of their effort to externally sponsored projects. Activities such as administration, teaching, and proposal writing generally cannot be allocated to a sponsored project and should be charged to a non-sponsored funding source.
- No more than 90% of effort expended during the summer period of May 25 – August 24 (2.7 months) should generally be charged to sponsored projects for the following types of appointments: 12 month research-extended, 12 month instructional and summer research positions (9 month faculty).
- Research faculty and postdoctoral research fellows with a twelve-month appointment should have non-sponsored funding identified to support any non-sponsored work. If the research faculty and postdoctoral research fellows are not engaged in such non-sponsored activities, then no accommodation is necessary.

Faculty Summer Salary

The following guidance is provided for faculty who, in addition to their nine-month academic year base salary, choose to devote additional effort and receive compensation during the summer months of June, July and August. The principles are as follows:

- Faculty may be paid no more than one third of their prior academic year salary (nine-month Institutional Base Salary at the end of the academic year) for all summer work (teaching, research or administrative), regardless of funding sources. The amount of salary paid per pay period during the summer cannot exceed the academic year pay period rate.
- During the summer, for nine-month faculty working on sponsored projects whose salary exceeds the amount a sponsor will allow (salary cap), the amount over the salary cap cannot be covered by sponsored funds.
- Effort committed on sponsored projects during the period should be devoted exclusively to the activities supported by that project or projects, with the salary charges to each aligning with the effort provided.
- Effort expended during the academic year cannot be “banked” and counted toward summer effort.

Sponsor Salary Caps and Limitations

- Certain sponsors such as the National Institutes of Health (NIH), Department of Justice (DOJ) and others, impose a limit or “cap” on the annual rate of salary reimbursement for a given amount of effort. These salary limitations constitute voluntary, committed cost sharing.

See: http://grants.nih.gov/grants/policy/salcap_summary.htm (NIH Awards) or <https://ojp.gov/funding/Apply/Resources/Grant-App-Resource-Guide.htm#UseOfAwardFunds> (DOJ Awards)
- The **National Science Foundation (NSF)** [policy](#) limits proposed support for senior personnel to no more than 2 months aggregate among any combination of NSF grants over a one year period. Mason defines a year from beginning of the academic year until the start of the next, beginning 8/25. Proposal budgets submitted to NSF should generally not include funding for senior personnel which exceeds two months. If additional time beyond two months is required to accomplish the proposed statement of work, the request for additional time should be included in the proposal budget and explained in the budget justification.