

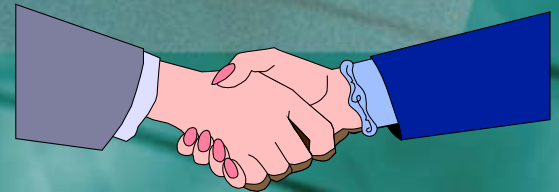
NIH Salary Cap Cost Sharing in HRMS

May 2003

Presented by:
**Administrative Information Systems
and
Sponsored Projects Accounting**

Cost Sharing

- Costs incurred under a specific cost objective which *are not* supported by the sponsoring agency.
- Provided in the form of cash contributions (via department or University funds), third party in-kind contributions or funding from another sponsoring agency.



Valid Cost Sharing

- **Costs are verifiable in FIS.**
- **Costs are necessary and reasonable for the accomplishment of the project.**
- **Costs are allowable under the applicable cost principles (A-21, NIH GPS...).**
- **Costs are not paid by another federally funded project.**

Mandatory Cost Sharing

- The sponsoring agency or program require the grantee to contribute resources to the project, as a condition of the award.
 - **NIH salary cap**
 - Agency funds 80% & Univ. funds 20%
 - NSF statutory cost sharing (1%)
 - PI effort is required but not funded by grant.

Voluntary Cost Sharing

- PI will voluntarily pledge resources for the project in the proposal.
 - **NIH salary cap, additional funding limitation.**
 - PI pledges 25% effort, but requests only 20% salary support.
 - Project related expenses (supplies, travel, equipment) are paid by department funds.

Cost Sharing Accounts

- **Cost sharing expenses are separately budgeted and accounted for in FIS.**
- **Accounts are established based upon the terms of the award.**
- **Accounts are set up by Grants & Contracts (Med School) or Research Office (Hilltop) at the time of the award or upon submission of a Cost Sharing Account Request Form.**

X Accounts - Mandatory

- Cost sharing obligations mandated by the sponsor and/or committed in the proposal should be charged to an account that ends in “X”.
 - Sponsored Fund: 54321
 - Mandatory C/S: 54321X

V Accounts - Voluntary

- All other cost sharing obligations not managed via an “X” account can be monitored in an account that ends in “V”.
 - Sponsored Fund 54321
 - Voluntary C/S 54321V

Debit Accounts

- **The actual source of departmental or University funds that covers the cost sharing obligation.**
- **PI/Dept. must provide a Debit account number for each cost sharing account.**
 - **Unrestricted LC 12**
 - **Unrestricted LC 22 (gift or endowment)**
 - **Restricted LC 22 (gift, endowment, non-federal grant or contract: restrictions must encompass grant area of research)**
 - **Non-federal career development award, LC 22**

NIH Salary Cap

- Announced in NIH Guide, 3/18/03.
Includes full text, examples, calculations and Q&A's.
- Salary cap remains at **Executive Level I** for Federal Fiscal Year (FFY) 2003.
- Max salary rate increased to \$171,900/yr.
- Applicable to NIH, SAMHSA & **AHRQ**

Mandatory vs. Voluntary C/S

- The mandatory cost sharing amount is the difference between the individual's actual rate of pay and the salary cap rate. Amount must be posted to X-fund.
- The voluntary cost sharing amount is the difference between the applicable salary cap rate of pay for the individual and the available funding in the grant. Amount must be posted to V-fund.

X and V Amounts - Example

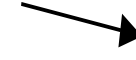
	Actual Salary	FY 03 NIH Cap Rate	Available Grant Budget
Annual	\$ 200,000	\$ 171,900	\$ 166,700
Monthly	16,666.67	14,325.00	13,891.67
	NIH Grant:	13,891.67	
	X-Fund:	2,341.67	
	V-Fund:	433.33	

X and V Amounts - Example

PI Salary = 200,000/yr

Actual PI Salary/mo:

16,666.67



2,341.67

X Account

Salary Cap (\$171,900)/mo:

14,325.00



433.33

V Account

Grant Budget/mo:

13,891.67



Salary Cap Formula

Setting Up Salary Capped Employees

- Enter compensation on Job(s)
- Enter Sources:
 - On the “REG” earnings code - enter the total *Amount* for each account. (Total amount - a combination of sponsored funds, “V” funds and “X” funds.)
 - Press Save
- Review Error Messages
- Make necessary changes to the Sources

Salary Cap Formula

- **Monthly Salary Cap = The Salary Cap for this Fund's Federal Fiscal Year / 12**
- **Total Monthly Salary Amount = Total Compensation / 12**
- **Percent of Grant Cost = $100 * \text{Total Monthly Salary Cap}$ (divided by) / Total Monthly Salary Amount**
- **Percent of Cost Sharing = $100 - \text{Percent of Grant Cost}$**
- **Calculate Grant Cost - Per Job - Per Fund**
- **Calculate Cost Sharing - Per Job - Per Fund**

Compensation Consists Of

- **Regular Wages - from the Compensation page on the Job.**
- **Additional Pay Earning Codes:**
 - **Adjunct Pay**
 - **Stipend**
 - **Summer Research**
 - **Veterans Administration Pay**

Example 1 - Find Total Compensation for the Job

In this case there is only one job and the compensation equals \$200,000

Compensation				View All	First 1 of 1	
Effective Date:	05/01/2003	Effective Sequence:	0	Job Indicator: Primary Job		
Action / Reason:	Hire		Employment			
Compensation Rate:	16,666.666667					
*Compensation Frequency:	<input type="text" value="M"/> Monthly					
Change Amount:						
Change Percent:						
Compa-Ratio:						
Annual Benefits Base Rate:	<input type="text" value="\$200,000.000"/>					
Pay Rates						
Hourly Rate:	96.153846					
Daily Rate:	769.231					
Monthly Rate:	16,666.667					
Annual Rate:	200,000.000					
Pay Components						
Amounts		Changes				
*Rate Code	Seq	Details	Comp Rate	Currency	Frequency	Percent
1 <input type="text" value="NAANNL"/>	<input type="text" value="0"/>	Details	<input type="text" value="200000.000000"/>	USD	<input type="text" value="A"/>	<input type="text"/>

Sources - One NIH Fund

Default Job Data View All First

Source **Seq#:** **Last Updated**

Date: **Job Role:** Academic **Job Type:** **DeptID:** 003162

Type: Salaried **Standard** 40.00 **Pay Group:** MON **Job Title:** Professor

Hours: **Compensation Rate:** / **Frequency:** 16666.666667 / Monthly

Hourly / Monthly / Annual Rate: 96.153846 / 16666.667 / 200000.000

Earnings View 1 First 1-2

Earnings Code: [Add ZeroFund/DeptUse](#)

Sources First 1 of

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="12003162-1115-023390"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	

Earnings Code: Regular [Add ZeroFund/DeptUse](#)

Sources First 1-2 of

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="22003164-1120-56140C"/>	16666.660	<input type="text"/>	<input type="text"/>	<input type="text"/>	08/31/2003
2	<input type="text" value="50"/> <input type="text" value="12003162-1115-023262"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	

Salary Cap Formula Example

This person makes \$200,000.00 annually:

- **Monthly Salary Cap = 171,900 / 12**
 - **Monthly Salary Cap = 14,325** (= 171,900 / 12)
- **Total Monthly Salary Amount = Total Compensation for the person / 12**
 - **Total Monthly Salary Amount = 16,666.67** (= 200,000.00 / 12)
- **Percent of Grant Cost = 100 * (Total Monthly Salary Cap (divided by) / Total Monthly Salary Amount)**
 - **Percent of Grant Cost = 85.95%** (= 100 * 14,325/16,666.67))
- **Percent of Cost Sharing = 100 - Percent of Grant Cost**
 - **Percent of Cost Sharing = 14.05%** (=100 - 85.95%)

Error Messages

Note: The Amount the user enters on the Sources can be up to \$1.00 (plus or minus) different than the Amount stated in the Error Message.

Home > [Compensate Employees](#) > [Manage Payroll Process \(US\)](#) > [Use](#) > **Salary Cap Messages**

Messages **Errors**

EmplID: 300709 Cap,Joe Salary

Salary Cap Messages First ◀ 1-2 of 2 ▶ Last

Empl Rcd#: 0

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 56140
Grant Cost of \$14324.99 or 85.9499% must be spread over sponsored 56140 funds or V fund on Empl Rcd 0, Earnings code - REG. Apply to May 01, 2003 Effdt.

Cost Sharing of \$2341.67 or 14.0500% must be spread over 56140X fund on Empl Rcd 0, Earnings code - REG. Apply to May 01, 2003 Effdt.

Empl Rcd#: 99

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 56140
OR Grant Cost of \$14324.99 must be spread over sponsored 56140 funds or V fund on any combination of jobs for EMPLID 300709 , Earnings code - REG. Apply to May 01, 2003 Effdt.

AND Cost Sharing of \$2341.67 must be spread over 56140X fund on any combination of jobs for EMPLID 300709 , Earnings code - REG. Apply to May 01, 2003 Effdt.

Corrected Sources

Cap,Joe Salary

ID: 300709

Empl Rcd#: 0

Default Job Data

View All First

Source: Seq#:

Last Updated:

Job Role: Academic

Job Type:

DeptID: 003162

Type: Salaried Standard Hours: 40.00

Pay Group: MON Job Title: Professor

Compensation Rate: / Frequency: 16666.666667 / Monthly

Hourly / Monthly / Annual Rate: 96.153846 / 16666.667 / 200000.000

Earnings

View 1 First 1-2

Earnings Code:

[Add ZeroFund/DeptUse](#)

Sources

First 1 of 1

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="12003162-1115-023390"/> <input type="button" value="Q"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="button" value="E"/>

Earnings Code: Regular

[Add ZeroFund/DeptUse](#)

Sources

First 1-3 of

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="22003164-1120-56140C"/> <input type="button" value="Q"/>	<input type="text" value="14325.000"/>	<input type="text"/>		<input type="text"/>	<input type="button" value="E"/> 08/31/2003
2	<input type="text" value="2"/> <input type="text" value="22003164-1120-56140X"/> <input type="button" value="Q"/>	<input type="text" value="2341.670"/>	<input type="text"/>		<input type="text"/>	<input type="button" value="E"/> 08/31/2003
3	<input type="text" value="50"/> <input type="text" value="12003162-1115-023262"/> <input type="button" value="Q"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="button" value="E"/>

Formula cont. - Per Job - Per Fund

- **Source Amounts - Per Fund - Per Job = Sum Source Amounts for a specific fund for this job**
 - **Source Amounts Per Fund Per Job = 16,666.67**
(only one job and fund)
- **Amount of Grant Cost - Per Grant - Per Job = Source Amounts Per Fund Per Job * Percent of Grant Cost**
 - **Amount of Grant Cost Per Grant Per Job = 14,325.00**
(14,324.98619 rounded = 16,666.67 * 85.95%)
- **Amount of Cost Sharing - Per Grant - Per Job = Source Amounts Per Fund Per Job * Percent of Cost Sharing**
 - **Amount of Cost Sharing Per Grant Per Job = 2,341.67**
(=16,666.67 * 14.05%)

Second Example - Two Jobs with total compensation = \$200,000 This is the first Job

Cappers,Sally Salary		Employee	ID: 300710	Empl Rcd#: 0
Compensation				View All First 1 of 1
Effective Date:	05/01/2003	Effective Sequence:	0	Job Indicator: Primary Job
Action / Reason:	Hire	Employment		
Compensation Rate:	8,333.333333			
*Compensation Frequency:	M Monthly			
Change Amount:				
Change Percent:				
Compa-Ratio:				
Annual Benefits Base Rate:	\$100,000.000			
Pay Rates				
Hourly Rate:	48.076923			
Daily Rate:	384.615			
Monthly Rate:	8,333.333			
Annual Rate:	100,000.000			
Pay Components				First 1 of 1
Amounts		Changes		
*Rate Code	Seq	Details	Comp Rate	Currency
1 NAANL	0	Details	100000.000000	USD
				Frequency
				Perce

First Job's Sources

One NIH Fund Spread Over a Sponsored Fund and an "X" account.

Default Job Data View All First 1 of 1

Source Date: **Seq#:** **Last Updated:**

Job Role: Academic **Job Type:** **DeptID:** 003245
Type: Salaried **Standard Hours:** 40.00 **Pay Group:** MON **Job Title:** Professor
Compensation Rate: / **Frequency:** 8333.333333 / Monthly
Hourly / Monthly / Annual Rate: 48.076923 / 8333.333 / 100000.000

Earnings View 1 First 1-2 of 1

Earnings Code: [Add ZeroFund/DeptUse](#)

Sources First 1 of 1

*Priority	LCDDDDDD-BUOB-FFFFSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="12003245-1115"/> <input type="button" value="Q"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="button" value="Bt"/>

Earnings Code: Regular [Add ZeroFund/DeptUse](#)

Sources First 1-4 of 4

*Priority	LCDDDDDD-BUOB-FFFFSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="22003245-1120-51469"/> <input type="button" value="Q"/>	<input type="text" value="5000.000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Bt"/> 07/31/2003
2	<input type="text" value="2"/> <input type="text" value="22003245-1120-51469X"/> <input type="button" value="Q"/>	<input type="text" value="3000.000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Bt"/> 07/31/2004
3	<input type="text" value="3"/> <input type="text" value="12003245-1114"/> <input type="button" value="Q"/>	<input type="text" value="333.330"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Bt"/>
4	<input type="text" value="50"/> <input type="text" value="12003245-1115"/> <input type="button" value="Q"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="button" value="Bt"/>

Second Job

- with compensation of \$100,000 making the total compensation for the person \$200,000

Cappers,Sally Salary	Employee	ID: 300710	Empl Rcd#: 1			
Compensation		View All First 1 of 1 Last				
Effective Date:	05/01/2003	Effective Sequence:	0			
Action / Reason:	Additional Role	Job Indicator:	Secondary Job			
			Employment			
			Current			
Compensation Rate:	8,333.333333	Pay Rates				
*Compensation Frequency:	M Monthly	Hourly Rate:	51.282051			
Change Amount:		Daily Rate:	384.615			
Change Percent:		Monthly Rate:	8,333.333			
Compa-Ratio:		Annual Rate:	100,000.000			
Annual Benefits Base Rate:	\$100,000.000					
Pay Components		First 1 of 1 Last				
Amounts		Changes				
*Rate Code	Seq	Details	Comp Rate	Currency	Frequency	Percent
1 NAANNL	0	Details	100000.000000	USD	A	

Earnings Code Error Message

Messages

Errors

EmpID:

300710

Cappers,Sally Salary

Salary Cap Errors

First ◀ 1 of 1 ▶ Last

A specific earnings code is required on sources.

Sources need to be established for Earnings Code "REG" Effective 05/08/2003

Total Compensation can be retrieved by the prime by reviewing the Multi Job Component

[Home](#) > [Administer Workforce](#) > [Administer Workforce \(GBL\)](#) > [Inquire](#) > **Multiple Jobs With Pay**

Multi Jobs-withPay

Cappers,Sally Salary

Employee

ID: 300710

Multiple Jobs with Pay

[View All](#)

First ◀ 1 of 1 ▶ Last

As Of Date: 05/01/2003



Combined Job Information

WU Annual Salary: 200000.000

Total FTE: 1.00

Standard Hours: 40.00

Job Information

[View All](#)

First ◀ 1-2 of 2 ▶ Last

Employee

Job Information

Job Information Details

Compensation

Compensation Details

Rcd#	Effective Date	Seq#	Job Code	Annual Rate	Monthly Rate	Hourly Rate
0	05/01/2003	0	010	100000.000	8333.333	96.153846
1	05/01/2003	0	010	100000.000	8333.333	96.153846

Sources for Second Job

This fund has Voluntary Cost Sharing

Source **Seq#:** **Last Updated**

Date:

Job Role: Academic **Job Type:** **DeptID:** 001038

Type: Salaried **Standard Hours:** 37.50 **Pay Group:** MON **Job Title:** Professor

Compensation Rate: / **Frequency:** 8333.333333 / Monthly

Hourly / Monthly / Annual Rate: 51.282051 / 8333.333 / 100000.000

Earnings View 1 First ◀ 1-2 of 2

Earnings Code: [Add ZeroFund/DeptUse](#)

Sources First ◀ 1 of 1

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="12001038-1150"/> <input type="button" value="Q"/>			<input type="text" value="100.000"/>	<input type="text"/> <input type="button" value="E"/>	

Earnings Code: Regular [Add ZeroFund/DeptUse](#)

Sources First ◀ 1-3 of 3

*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="22001038-1120-51466V"/> <input type="button" value="Q"/>	<input type="text" value="333.330"/>			<input type="text"/> <input type="button" value="E"/>	08/31/2003
2	<input type="text" value="2"/> <input type="text" value="22001038-1120-51466"/> <input type="button" value="Q"/>	<input type="text" value="8000.000"/>			<input type="text"/> <input type="button" value="E"/>	08/31/2003
3	<input type="text" value="50"/> <input type="text" value="12001038-1150"/> <input type="button" value="Q"/>			<input type="text" value="100.000"/>	<input type="text"/> <input type="button" value="E"/>	

Salary Cap Formula Example

This person makes \$200,000.00 annually:

- **Monthly Salary Cap = 171,900 / 12**
 - **Monthly Salary Cap = 14,325** (= 171,900 / 12)
- **Total Monthly Salary Amount = Total Compensation for the person / 12**
 - **Total Monthly Salary Amount = 16,666.67** (= 200,000.00 / 12)
- **Percent of Grant Cost = 100 * Total Monthly Salary Cap (divided by) / Total Monthly Salary Amount**
 - **Percent of Grant Cost = 85.95%** (= 100 * 14,325/16,666.67))
- **Percent of Cost Sharing = 100 - Percent of Grant Cost**
 - **Percent of Cost Sharing = 14.05%** (=100 - 85.95%)

Formula For First Of Two Jobs

- **Source Amounts - Per Fund - Per Job** = Sum Source Amounts for a specific fund for this job
Source Amounts – 51469 - Empl Rcd 0 = 8,000.00 (combination of 51469 & 51469X)
- **Amount of Grant Cost - Per Grant - Per Job** = Source Amounts Per Fund Per Job * Percent of Grant Cost
- **Amount of Grant Cost Per Grant Per Job = 6,876.00 (6,876.00 = 8,000.00 * 85.95%)**
- **Amount of Cost Sharing - Per Grant - Per Job** = Source Amounts Per Fund Per Job * Percent of Cost Sharing
- **Amount of Cost Sharing Per Grant Per Job = 1,124.00 (1,124.00 = 8,000.00 * 14.05%)**

Formula For The Second Job

- **Source Amounts Per Fund Per Job** = Sum Source Amounts for a specific fund for this job
Source Amounts – 51466 - Empl Rcd 1 = 8,333.33
- **Amount of Grant Cost Per Grant Per Job** = Source Amounts Per Fund Per Job * Percent of Grant Cost
 - **Amount of Grant Cost Per Grant Per Job = 7,162.50**
(7,162.497135 rounded = 8,333.33 * 85.95%)
- **Amount of Cost Sharing Per Grant Per Job** = Source Amounts Per Fund Per Job * Percent of Cost Sharing
 - **Amount of Cost Sharing Per Grant Per Job = 1,170.83**
(1,170.832865 = 8,333.33 * 14.05%)

Error Messages for both Job's and Fund Numbers

[Home](#) > [Compensate Employees](#) > [Manage Payroll Process \(US\)](#) > [Use](#) > **Salary Cap Messages**

Messages

Errors

EmplID: 300710 Cappers,Sally Salary

Salary Cap Messages

First ◀ 1-4 of 4 ▶ Last

Empl Rcd#: 0

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 51469

Grant Cost of \$6876.00 or 82.5120% must be spread over sponsored 51469 funds or V fund on Empl Rcd 0, Earnings code - REG. Apply to May 01, 2003 Effdt.

Cost Sharing of \$1124.00 or 13.4880% must be spread over 51469X fund on Empl Rcd 0, Earnings code - REG. Apply to May 01, 2003 Effdt.

Empl Rcd#: 1

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 51466

Grant Cost of \$7162.50 or 85.9500% must be spread over sponsored 51466 funds or V fund on Empl Rcd 1, Earnings code - REG. Apply to May 01, 2003 Effdt.

Cost Sharing of \$1170.83 or 14.0500% must be spread over 51466X fund on Empl Rcd 1, Earnings code - REG. Apply to May 01, 2003 Effdt.

The Empl Rcd 99 Error Messages

These are used if you choose do Cost Sharing Across Jobs.
The steps needed to use these are in the recommendations
section of the presentation.

Empl Rcd#: 99

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 51466

OR Grant Cost of \$7162.50 must be spread over sponsored 51466 funds or V fund on any combination of jobs for EMPLID 300710 , Earnings code - REG. Apply to May 01 , 2003 Effdt.

AND Cost Sharing of \$1170.83 must be spread over 51466X fund on any combination of jobs for EMPLID 300710 , Earnings code - REG. Apply to May 01 , 2003 Effdt.

Empl Rcd#: 99

Change Date: 05/01/2003 **Earn Code:** REG **Fund 5:** 51469

OR Grant Cost of \$6876.00 must be spread over sponsored 51469 funds or V fund on any combination of jobs for EMPLID 300710 , Earnings code - REG. Apply to May 01 , 2003 Effdt.

AND Cost Sharing of \$1124.00 must be spread over 51469X fund on any combination of jobs for EMPLID 300710 , Earnings code - REG. Apply to May 01 , 2003 Effdt.

Corrected Sources for Empl Rcd 0

Default Job Data View All First

Source: Seq#: Last Updated:

Date:

Job Role: Academic Job Type: Job Title: Professor DeptID: 003245

Type: Salaried Standard Hours: 40.00 Pay Group: MON Job Title: Professor

Compensation Rate: / Frequency: 8333.33333 / Monthly

Hourly / Monthly / Annual Rate: 48.076923 / 8333.333 / 100000.000

Earnings View 1 First 1-2

Earnings Code: [Add ZeroFund/DeptUse](#)

Sources First 1 of 1

*Priority	LCDDDDDD-BUOB-FFFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="12003245-1115"/> <input type="button" value="🔍"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="text"/>

Earnings Code: Regular [Add ZeroFund/DeptUse](#)

Sources First 1-4 of

*Priority	LCDDDDDD-BUOB-FFFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/> <input type="text" value="22003245-1120-51469"/> <input type="button" value="🔍"/>	<input type="text" value="8876.000"/>	<input type="text"/>		<input type="text"/>	<input type="text" value="07/31/2003"/>
2	<input type="text" value="2"/> <input type="text" value="22003245-1120-51469X"/> <input type="button" value="🔍"/>	<input type="text" value="1124.000"/>	<input type="text"/>		<input type="text"/>	<input type="text" value="07/31/2004"/>
3	<input type="text" value="3"/> <input type="text" value="12003245-1114"/> <input type="button" value="🔍"/>	<input type="text" value="333.330"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>
4	<input type="text" value="50"/> <input type="text" value="12003245-1115"/> <input type="button" value="🔍"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	<input type="text"/>

Corrected Sources For Empl Rcd 1

Default Job Data View All First

Source Date: **Seq#:**

Last Updated
 05/08/03
 6:00PM

Job Role: Academic **Job Type:** **DeptID:** 001038

Type: Salaried **Standard Hours:** 37.50 **Pay Group:** MON **Job Title:** Professor

Compensation Rate: / **Frequency:** 8333.333333 / Monthly

Hourly / Monthly / Annual Rate: 51.282051 / 8333.333 / 100000.000

Earnings View 1 First 1-2

Earnings Code: [Add ZeroFund/DeptUse](#)

Sources First 1 of 1

	*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/>	<input type="text" value="12001038-1150"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	

Earnings Code: Regular [Add ZeroFund/DeptUse](#)

Sources First 1-4 of 4

	*Priority	LCDDDDDD-BUOB-FFFFFSSSSS	Amount	Hours	%	Source End Date	Fund End Dt
1	<input type="text" value="1"/>	<input type="text" value="22001038-1120-51466V"/>	<input type="text" value="162.500"/>	<input type="text"/>		<input type="text"/>	08/31/2003
2	<input type="text" value="2"/>	<input type="text" value="22001038-1120-51466"/>	<input type="text" value="7000.000"/>	<input type="text"/>		<input type="text"/>	08/31/2003
3	<input type="text" value="3"/>	<input type="text" value="22001038-1120-51466X"/>	<input type="text" value="1170.830"/>	<input type="text"/>		<input type="text"/>	08/31/2003
4	<input type="text" value="50"/>	<input type="text" value="12001038-1150"/>	<input type="text"/>	<input type="text"/>	100.000	<input type="text"/>	

Sourcing Methodology

- Faculty member works 50% on a NIH grant in his primary department (#3444) and 50% on a NIH grant in a secondary department (#4333).
- Faculty member has a salary that exceeds NIH salary cap.
- Primary department is going to pay for the NIH Cap cost sharing amount for the project in the secondary department

Account Set-Up - Current

(c/s funded by prime dept)

Primary Department

- 22-003444-1120-5555#
- 22-003444-1120-5555#X
- 12-003444-50-9#####
- 22-003444-1120-5432#X
- 12-003444-50-9#####

Fund Type

- Grant Fund
- Cost Sharing
- Debit Account
- Cost Sharing**
- Debit Account

Secondary Department

- 22-004333-1120-5432#

Fund Type

- Grant Account

Account Set-Up - Current

(c/s funded by prime dept)

Primary Department

Job 1 Comp = \$ 114,050

- 22-003444-1120-5555# \$ 85,950
- 22-003444-1120-5555#X \$ 14,050
- 12-003444-50-9##### -
- 22-003444-1120-5432#X \$ 14,050
- 12-003444-50-9##### -

Secondary Department

Job 2 Comp = \$ 85,950

- 22-004333-1120-5432# \$ 85,950

Account Set-Up - Current

(c/s funded by prime dept)

Primary Department

22-003444-50-5555#X

12-003444-50-9####

22-003444-50-5432#X

12-003444-50-9####

C/S Amounts

(\$14,050)

\$14,050

(\$14,050)

\$14,050

Secondary Department:

-

C/S Amounts

-

Account Set-Up - Recommended

(c/s funded by prime dept)

Primary Department

- 22-003444-1120-5555#
- 22-003444-1120-5555#X
- 12-003444-50-9#####

Fund Type

- Grant Fund
- Cost Sharing Fund
- Debit Account

Secondary Department

- 22-004333-1120-5432#
- 22-004333-1120-5432#X
- 12-003444-50-9#####

Fund Type

- Grant Fund
- Cost Sharing Fund
- Debit Account

Account Set-Up - Recommended

(c/s funded by prime dept)

Primary Department

Job 1 Comp = 100,000

- 22-003444-1120-5555# \$ 85,950
- 22-003444-1120-5555#X \$ 14,050
- 12-003444-50-9#### -

Secondary Department

Job 2 Comp = 100,000

- 22-004333-1120-5432# \$ 85,950
- 22-004333-1120-5432#X \$ 14,050
- 12-003444-50-9#### -

Account Set-Up - Recommended

(c/s funded by prime dept)

Primary Department

22-003444-50-5555#X

12-003444-50-9#####

C/S Amounts

(\$14,050)

\$14,050

Secondary Department:

22-004333-50-5432#X

12-003444-50-9#####

C/S Amounts

(\$14,050)

\$14,050

Transition to Recommended Method

(c/s funded by prime dept)

- Approximately 40 salary cap individuals are working on grants in both primary and secondary departments.
- Primary department should request new “X/V” account in secondary department from G&C/RO via a Cost Sharing Account Request Form, see <http://spa.wustl.edu/>, click on Forms.
- Primary department provides Debit account and signs the form.

Transition to Recommended Method, cont.

- **Primary and secondary departments should adjust compensation on applicable jobs back to the amount that should be paid each job (grant, x account and v account).**
- **Revise sourcing on the applicable grant and X account on each job to reflect the total monthly salary for the project.**

NIH Salary Cap - Policies and Procedures

- **SPA will update the document to include:**
 - **HRMS calculation methodology.**
 - **Recommended sourcing method for individual working on projects in two departments.**
 - **Indicate that the department providing the Debit account should submit the Cost Sharing Account Request Form.**

Questions and Answers



NIH Salary Cap Cost Sharing in HRMS

May 2003

**Presented by:
Administrative Information Systems
and
Sponsored Projects Accounting**