

**Sponsored Research Projects: Effort and Salary**  
September 8, 2014

Effort provided to projects is based on an agreed commitment to an agency and requirement of the research. Salary is driven by effort. Many federal agencies including NIH allow up to a 25% change in effort and salary based on the original commitment.

Summer Salary

Sponsored research grants are incentives for supplementing summer salary. Restrictions on 100% sponsored research summer salary include teaching, advising, department or college meetings, proposal preparation, and vacation. Consistent around the University, the College recommends an upper limit of 95% grant salary support during the summer. Some departments allow PIs to expend 5% salary and effort during the academic year and return the percentage during the summer.

*To maximize summer salary payments:*

- A. Grants with a commitment of less than 3 calendar months:
- Report actual effort on project(s) during academic year in Departmental Research category
  - Report actual effort and salary during summer on the project(s)

*Example A:*

2.5 months committed and budgeted on grant funds  
Depending on the requirements to fulfill the research:  
Academic year: effort = cost share  
Summer: effort and salary = 2.5 months

- B. Grants with a commitment of more than 3 calendar months:
- Report actual effort and salary on project(s) during academic year
  - Report actual effort and salary during summer and record as effort on the award

*Example B:*

4.0 months committed and budgeted on grant funds  
Depending on the requirements to fulfill the research:  
Academic year: effort and salary = 1.15 months\*  
Summer: effort and salary = 2.85 months  
\*depending on dept. policy, 5% AY effort may be returned as 0.15 mo. summer

Course Buy-Out (CBO)

Each department determines CBO procedure. Historically, 25% was the standard rate, however, UF views 25% as a general guideline. The Chair and PI typically negotiate an exact percentage.

Over the Cap (OTC)

- The 2014 rate is \$181,500 for 12 months or \$15,125 per month
- $OTC = \text{Salary} - \text{Cap}$ ; (Salary – Cap)
- $OTC \% = \frac{\text{Salary} - \text{Cap}}{\text{Salary}}$ ; (Salary – Cap/Salary)
- OTC is the responsibility of each department
- Faculty are not obligated to generate salary savings to cover OTC
- Federal policy: Sponsored research funds may not be used to cover OTC
- College policy: PI Returned IDC may not be used to cover OTC

Discussed at Leadership meeting September 9, 2014