

QUICK GUIDE

NIH SALARY CAP

The current NIH salary cap is \$212,100 for those on 12-month appointments, or \$159,075 for those on 9-month appointments, effective 1/1/23. Please note the Executive Pay Scale is updated annually, on or after, January 1st.

STEP 1 - To apply the NIH salary cap to personnel in your budget, you should start by accessing the [Kuali Salary Guide](#).

In the Kuali Salary Guide, navigate to the **NIH Salary Cap** tab at the bottom of the Excel spreadsheet.

NIH SALARY CAP GUIDE			Version 15 Effective 1/17/2023			
NIH (12 Month) SALARY CAP	NIH (9 Month) SALARY CAP	INPUT ACTUAL 9 Month Base Salary	INPUT ACTUAL 12 Month Base Salary	Effective Monthly Cap Salary	COLA	INPUTS
\$ 212,100	\$ 159,075	\$ 155,000.00	\$ 213,000.00	\$ 17,675	2%	KUALI ENTRY
ACADEMIC YEAR CALCULATION						
UMass Fiscal Years Involved	Faculty AY Salary	INPUT Total Effort	Effort Charged to Sponsor	Total Salary	Capped Salary on Grant	
22	\$ 155,000.00	11.11%	11.40%	\$ 17,220.50	\$ 17,673.23	ENTER FY of Start Date
23	\$ 158,100.00	11.11%	11.18%	\$ 17,564.91	\$ 17,673.23	
24	\$ 161,262.00	11.11%	10.96%	\$ 17,916.21	\$ 17,673.23	
25	\$ 164,487.24	11.11%	10.74%	\$ 18,274.53	\$ 17,673.23	
26	\$ 167,776.98	11.11%	10.53%	\$ 18,640.02	\$ 17,673.23	
27	\$ 171,132.52	11.11%	10.33%	\$ 19,012.82	\$ 17,673.23	
28	\$ 174,555.17	11.11%	10.12%	\$ 19,393.08	\$ 17,673.23	
29	\$ 178,046.28	11.11%	9.93%	\$ 19,780.94	\$ 17,673.23	
30	\$ 181,607.20	11.11%	9.73%	\$ 20,176.56	\$ 17,673.23	
31	\$ 185,239.35	11.11%	9.54%	\$ 20,580.09	\$ 17,673.23	
ABOVE-ENTER FISCAL YEAR OF FIRST PERIOD OF PERFORMANCE						
SUMMER CALCULATION						
UMass Fiscal Years Involved	Faculty Summer Salary	INPUT Effort	Effort Charged to Sponsor	Total Salary	Capped Salary on Grant	
22	\$ 51,666.67	33.33%	34.21%	\$ 17,220.50	\$ 17,673.23	ENTER FY of Start Date
23	\$ 52,700.00	33.33%	33.54%	\$ 17,564.91	\$ 17,673.23	
24	\$ 53,754.00	33.33%	32.88%	\$ 17,916.21	\$ 17,673.23	
25	\$ 54,829.08	33.33%	32.23%	\$ 18,274.53	\$ 17,673.23	
26	\$ 55,925.66	33.33%	31.60%	\$ 18,640.02	\$ 17,673.23	
27	\$ 57,044.17	33.33%	30.98%	\$ 19,012.82	\$ 17,673.23	
Salary Guide Grad Calculator NIH Salary Cap CostofRAEstimator +						

Note: Green fields are editable inputs, all other fields are protected.

STEP 2 - In the **NIH Salary Cap** tab, input the faculty member's actual 9- or 12-month base salary.

Unless instructed otherwise, leave the COLA at 2% - the current rate used at UMass for NIH.

STEP 3 - For this example, we will use a faculty member 'Serena Williams' who has a 9-month base salary of \$155,000.

Enter the Total Academic, Summer, and/or Calendar Effort (as applicable) for each fiscal year (budget period) involved in the project in the green columns under Academic and Summer Calculation.

In this example, the faculty member will be dedicating 11.11% Academic (1 academic month) and 33.33% Summer (1 summer month) in each budget period.

1	NIH SALARY CAP GUIDE						
2							
3	NIH (12 Month) SALARY CAP	NIH (9 Month) SALARY CAP	INPUT ACTUAL 9 Month Base Salary	INPUT ACTUAL 12 Month Base Salary	Effective Monthly Cap Salary	COLA	INPUTS
4	\$ 192,300	\$ 144,225	\$ 155,000.00	\$ 213,000.00	\$ 16,025	2%	KUALI ENTRY
5							
6	ACADEMIC YEAR CALCULATION						
7	UMass Fiscal Years Involved	Faculty AY Salary	INPUT Total Effort	Effort Charged to Sponsor	Total Salary	Capped Salary on Grant	
9	FY19	\$ 155,000.00	11.11%	10.34%	\$ 17,220.50	\$ 16,023.40	
10	FY20	\$ 158,100.00	11.11%	10.13%	\$ 17,564.91	\$ 16,023.40	
11	FY21	\$ 161,262.00	11.11%	9.94%	\$ 17,916.21	\$ 16,023.40	
12	FY22	\$ 164,487.24	11.11%	9.74%	\$ 18,274.53	\$ 16,023.40	
13	FY23	\$ 167,776.98	11.11%	9.55%	\$ 18,640.02	\$ 16,023.40	
14	FY24	\$ 171,132.52	11.11%	9.36%	\$ 19,012.82	\$ 16,023.40	
15	FY25	\$ 174,555.17	11.11%	9.18%	\$ 19,393.08	\$ 16,023.40	
16	FY26	\$ 178,046.28	11.11%	9.00%	\$ 19,780.94	\$ 16,023.40	
17	FY27	\$ 181,607.20	11.11%	8.82%	\$ 20,176.56	\$ 16,023.40	
18	FY28	\$ 185,239.35	11.11%	8.65%	\$ 20,580.09	\$ 16,023.40	
19							
20	SUMMER CALCULATION						
21	UMass Fiscal Years Involved	Faculty Summer Salary	INPUT Effort	Effort Charged to Sponsor	Total Salary	Capped Salary on Grant	
23	FY19	\$ 51,666.67	33.33%	31.01%	\$ 17,220.50	\$ 16,023.40	
24	FY20	\$ 52,700.00	33.33%	30.40%	\$ 17,564.91	\$ 16,023.40	
25	FY21	\$ 53,754.00	33.33%	29.81%	\$ 17,916.21	\$ 16,023.40	
26							

Based on this example, the table above now shows the amount of effort to be charged to the sponsor as well as the total effort committed to the project per year.

STEP 4 - In Kuali, navigate to your Budget, and click **Personnel Costs**, then **Assign Personnel to Periods**. Starting with the academic entries, click **Details**.

Assign Personnel to Periods

Assign personnel to one or all periods and configure efforts and charges.

Period 1 Period 2 Period 3

Period 1

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
All Other Benefitted Personnel Costs								
Technical Staff - 1	10/01/2019	09/30/2020	16.67	16.67	Calendar	8,376.68	3,225.02	Details & Rates
Grad Student Academic Costs								
Grad Students - Academic - 1	10/01/2019	05/31/2020	50.00	50.00	Academic	20,489.60	4,153.24	Details & Rates
Grad Students - Academic - 1	09/01/2020	09/30/2020	50.00	50.00	Academic	2,612.43	529.54	Details & Rates
Grad Student Summer Costs								
Grad Students - Summer - 1	06/01/2020	08/31/2020	25.00	25.00	Summer	4,302.82	946.62	Details & Rates
PI/Sr. Pers Academic								
Serena T Williams	10/01/2019	05/31/2020	11.11	11.11	Academic	15,307.11	5,893.24	Details & Rates
Serena T Williams	09/01/2020	09/30/2020	11.11	11.11	Academic	1,951.66	751.39	Details & Rates
PI/Sr. Pers Summer								
Serena T Williams	06/01/2020	08/31/2020	33.33	30.40	Summer	15,916.09	323.10	Details & Rates
Bethany T Hamilton	06/01/2020	08/31/2020	66.67	66.67	Summer	32,653.49	662.87	Details & Rates
Rob T Gronkowski	06/01/2020	08/31/2020	16.67	16.67	Summer	5,630.76	114.30	Details & Rates

Details (academic effort/salary)

Edit Assigned Personnel

Serena T Williams

Person: * Serena T Williams (TSFI) Role: PI/Contact

Appointment Type: Academic Salary Effective Date: 10/01/2019

End Date: * 05/31/2020 Effort: 11.11

Charged: 10.13 Requested Salary: 13,956.89

Calculated Fringe: 5,373.40 Cost Sharing Amount: 1,350.22

Unrecovered F&A: 0.00 Person Months: 0.89

Description:

[Save Changes](#) [Calculate](#) [Cancel](#)

STEP 4 - On the **Details** screen, input the **Total Effort** from the green column under **Academic Calculation** into the **Effort** box, if you have not already done so. Then, enter the **Effort Charged to Sponsor** from the blue column under **Academic Calculation** into the **Charged** box. Click **Save Changes**.

In this example, we have already entered the effort for Serena and we are simply changing the **Charged** amount from 11.11 to 10.13, per the spreadsheet.

After saving, you will notice an amount next to **Cost Sharing Amount**. This is the portion of the salary and fringe that is over the salary cap and must be cost shared. Repeat the same process for the second Academic entry, if necessary.

Now, move down to the relevant Summer entries. Click **Details**.

Assign Personnel to Periods

Assign personnel to one or all periods and configure efforts and charges.

Period 1 Period 2 Period 3

Calculate Current Period Assign Personnel...

Period 1

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
All Other Benefitted Personnel Costs								
Technical Staff - 1	10/01/2019	09/30/2020	16.67	16.67	Calendar	8,376.68	3,225.02	Details & Rates
Grad Student Academic Costs								
Grad Students - Academic - 1	10/01/2019	05/31/2020	50.00	50.00	Academic	20,489.60	4,153.24	Details & Rates
Grad Students - Academic - 1	09/01/2020	09/30/2020	50.00	50.00	Academic	2,612.43	529.54	Details & Rates
Grad Student Summer Costs								
Grad Students - Summer - 1	06/01/2020	08/31/2020	25.00	25.00	Summer	4,302.82	946.62	Details & Rates
PI/Sr. Pers Academic								
Serena T Williams	10/01/2019	05/31/2020	11.11	10.13	Academic	13,956.89	5,373.40	Details & Rates
Serena T Williams	09/01/2020	09/30/2020	11.11	10.13	Academic	1,779.50	685.11	Details & Rates
PI/Sr. Pers Summer								
Serena T Williams	06/01/2020	08/31/2020	33.33	30.40	Summer	15,916.09	323.10	Details & Rates
Bethany T Hamilton	06/01/2020	08/31/2020	66.67	66.67	Summer	32,653.49	662.87	Details & Rates
Rob T Gronkowski	06/01/2020	08/31/2020	16.67	16.67	Summer	5,630.76	114.30	Details & Rates

Repeat the process above using the effort amounts from the **Summer Calculation** section of the spreadsheet.

Details (summer effort/salary)

Edit Assigned Personnel

Serena T Williams

Person: * Serena T Williams (TSFI) Role: PI/Contact

Appointment Type:

Period Type: Summer Start Date: * 06/01/2020

End Date: * 08/31/2020 Effort: 33.33

Charged: 30.40 Requested Salary: 15,916.09

Calculated Fringe: 323.10 Cost Sharing Amount: 1,534.02

Unrecovered F&A: 0.00 Person Months: 1.00

Description:

[Save Changes](#) Calculate Cancel

In our example, we are replacing the **Charged** amount with 30.40, per the spreadsheet. Click **Save Changes**. Repeat the same process for the second Summer entry, if necessary.

Repeat the process for the rest of your personnel over the cap as well as subsequent budget periods – moving down one fiscal year on the spreadsheet for each budget period.

STEP 6 - Once you have finished adjusting the charged effort for all relevant personnel entries in each budget period, **save**, then click **Budget Versions** at the top right.

Assign Personnel to Periods

Assign personnel to one or all periods and configure efforts and charges.

Period 1 Period 2 Period 3

Calculate Current Period Assign Personnel...

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
All Other Benefitted Personnel Costs								
Technical Staff - 1	10/01/2021	09/30/2022	16.67	16.67	Calendar	8,715.09	3,355.31	Details & Rates
Grad Student Academic Costs								
Grad Students - Academic - 1	10/01/2021	05/31/2022	50.00	50.00	Academic	21,317.38	4,321.03	Details & Rates
Grad Students - Academic - 1	09/01/2022	09/30/2022	50.00	50.00	Academic	2,717.97	550.93	Details & Rates
Grad Student Summer Costs								
Grad Students - Summer - 1	06/01/2022	08/31/2022	25.00	25.00	Summer	4,476.65	984.86	Details & Rates
PI/Sr. Pers Academic								
Serena T Williams	10/01/2021	05/31/2022	11.11	9.74	Academic	13,961.71	5,375.26	Details & Rates
Serena T Williams	09/01/2022	09/30/2022	11.11	9.74	Academic	1,780.12	685.35	Details & Rates
PI/Sr. Pers Summer								
Serena T Williams	06/01/2022	08/31/2022	33.33	29.22	Summer	15,916.34	323.10	Details & Rates

STEP 7 - If you have been working with multiple versions of the budget, select the correct one and click **Action** next to it. If you only have one version, click **Action**.

Budgets

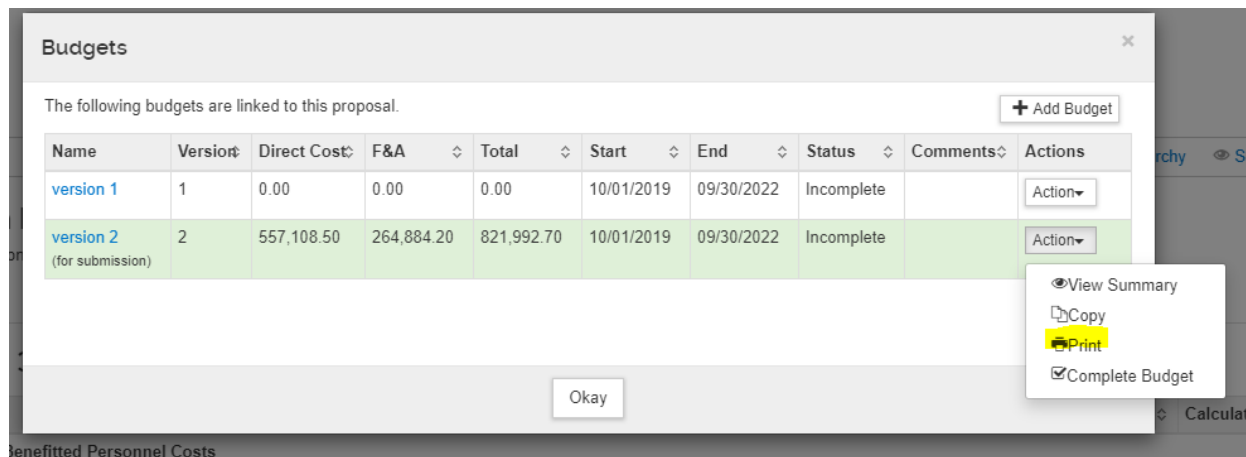
The following budgets are linked to this proposal.

+ Add Budget

Name	Version	Direct Cost	F&A	Total	Start	End	Status	Comments	Actions
version 1	1	0.00	0.00	0.00	10/01/2019	09/30/2022	Incomplete		Action
version 2 (for submission)	2	557,108.50	264,884.20	821,992.70	10/01/2019	09/30/2022	Incomplete		Action

Okay

STEP 8 - From the drop-down menu, select **Print**.



The following budgets are linked to this proposal.

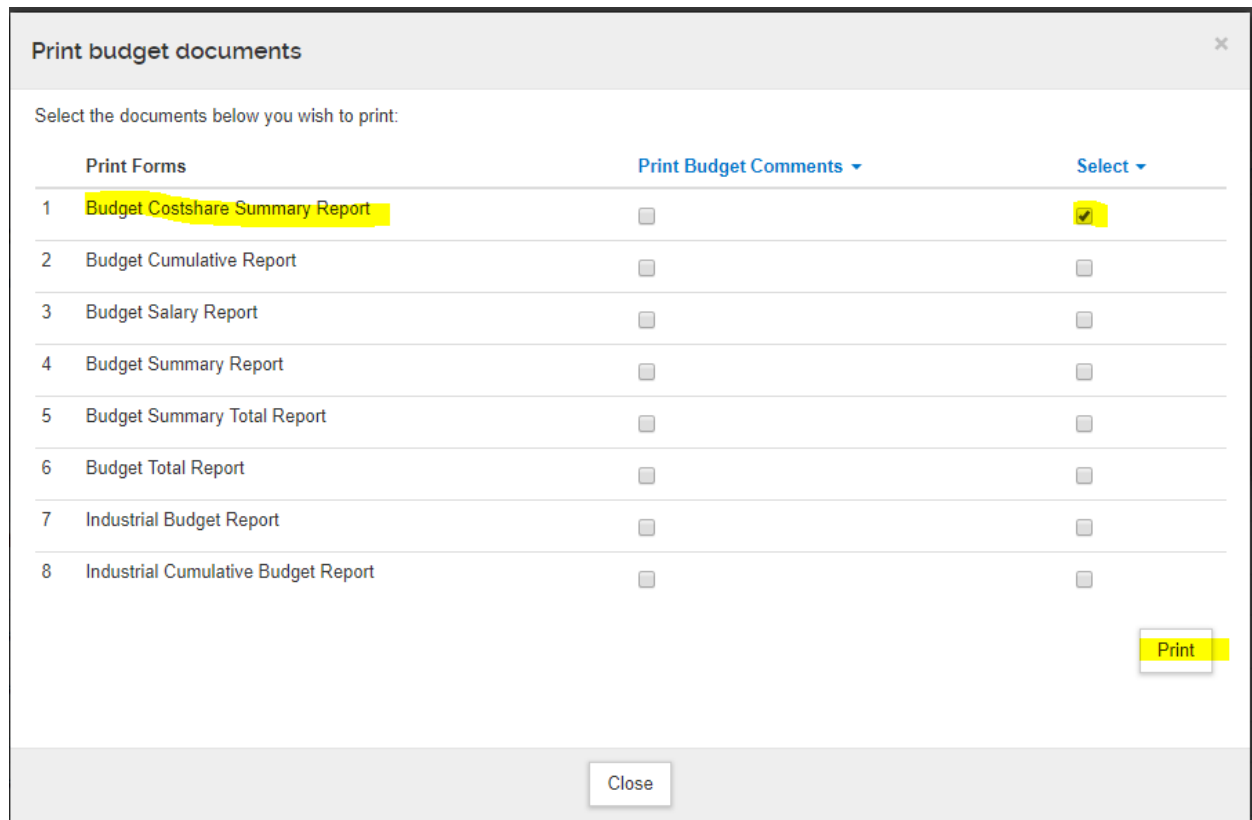
Name	Version	Direct Cost	F&A	Total	Start	End	Status	Comments	Actions
version 1	1	0.00	0.00	0.00	10/01/2019	09/30/2022	Incomplete		Action
version 2 (for submission)	2	557,108.50	264,884.20	821,992.70	10/01/2019	09/30/2022	Incomplete		Action

Actions menu options:

- View Summary
- Copy
- Print**
- Complete Budget

Buttons: + Add Budget, Okay

STEP 9 - Next, click the checkbox under **Select** to the far right of **Budget Cost Share Summary Report**. Then click **Print** at the bottom right. This will give you a PDF breakdown of the cost share in your budget, which will assist you with the next step.



Select the documents below you wish to print:

Print Forms	Print Budget Comments	Select
1 Budget Costshare Summary Report	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 Budget Cumulative Report	<input type="checkbox"/>	<input type="checkbox"/>
3 Budget Salary Report	<input type="checkbox"/>	<input type="checkbox"/>
4 Budget Summary Report	<input type="checkbox"/>	<input type="checkbox"/>
5 Budget Summary Total Report	<input type="checkbox"/>	<input type="checkbox"/>
6 Budget Total Report	<input type="checkbox"/>	<input type="checkbox"/>
7 Industrial Budget Report	<input type="checkbox"/>	<input type="checkbox"/>
8 Industrial Cumulative Budget Report	<input type="checkbox"/>	<input type="checkbox"/>

Buttons: Print, Close

STEP 10 - Save the Budget Cost Share Summary Report PDF to your desktop (See below).

STEP 11 - Once you have your cost sharing summary PDF saved, click **Institutional Commitments** on the left side of the screen and select **Cost Sharing** from the drop-down menu.

Assign Personnel to Periods

Assign personnel to one or all periods and configure efforts and charges.

Period 1 Period 2 Period 3

Period 3

Calculate Current Period Assign Personnel

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
All Other Benefitted Personnel Costs								
Technical Staff - 1	10/01/2021	09/30/2022	16.67	16.67	Calendar	8,715.09	3,355.31	Details Rates
Grad Student Academic Costs								
Grad Students - Academic - 1	10/01/2021	05/31/2022	50.00	50.00	Academic	21,317.38	4,321.03	Details Rates
Grad Students - Academic - 1	09/01/2022	09/30/2022	50.00	50.00	Academic	2,717.97	550.93	Details Rates
Grad Student Summer Costs								
Grad Students - Summer - 1	06/01/2022	08/31/2022	25.00	25.00	Summer	4,476.65	984.86	Details Rates
PI/Sr. Pers Academic								
Serena T Williams	10/01/2021	05/31/2022	11.11	9.74	Academic	13,961.71	5,375.26	Details Rates
Serena T Williams	09/01/2022	09/30/2022	11.11	9.74	Academic	1,780.12	685.35	Details Rates
PI/Sr. Pers Summer								
Serena T Williams	06/01/2022	08/31/2022	33.33	29.22	Summer	15,916.34	323.10	Details Rates
Bethany T Hamilton	06/01/2022	08/31/2022	66.67	66.67	Summer	33,972.69	689.65	Details Rates
Rob T Gronkowski	06/01/2022	08/31/2022	16.67	16.67	Summer	5,858.24	118.92	Details Rates

STEP 12 - There will be one cost share entry for each budget period. Best practice is to **delete all fields** and rebuild by adding a line for each cost sharing type per year – select the trash can icon at the right of the screen. This helps keep the annual cost sharing batched together. If the original cost sharing lines are not deleted, it will end up out of order.

Note: If you enter the budget periods in reverse order (starting with the last year) it will end up in chronological sequence. It is also acceptable to begin your data entry with the first budget period, but it will show your last entry as the first line. In the sample below, data entry begins with the 1st budget period and therefore will show in reverse chronological order.

Cost Sharing

Assign and distribute any additional unallocated expenses to stakeholders, institutions, or other individuals.

View Summary View Subaward Cost Share

+ Add Cost Sharing

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1: 10/01/2019 - 09/30/2020	0.00	<input type="text"/>	6,362.16	<input type="text"/> Details	select	Delete
2: 10/01/2020 - 09/30/2021	0.00	<input type="text"/>	7,667.22	<input type="text"/> Details	select	Delete
3: 10/01/2021 - 09/30/2022	0.00	<input type="text"/>	9,039.90	<input type="text"/> Details	select	Delete
			Total Allocated: 23,069.28			
			Total Unallocated: 0.00			

Review **Cost Share Type** drop-down options.

Unit Details: This is the department ID.

Source Account: This is the speed-type account number.

After deleting each line, the screen should look like this:

Cost Sharing 1 messages View Summary View Subaward Cost Share

Assign and distribute any additional unallocated expenses to stakeholders, institutions, or other individuals.

• You have deleted an item from Cost Sharing. X

+ Add Cost Sharing Reset to Default

Cost Share Comment: _____

STEP 13 - Open the cost sharing summary report PDF and review period one (see below).

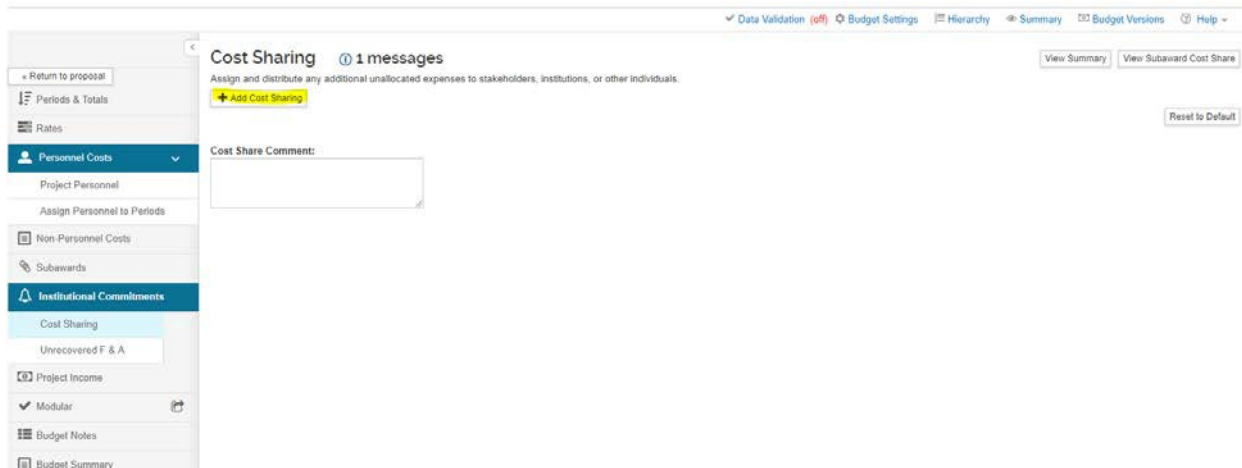
Add up the academic year salary totals in the cost share column. In this case, we have \$1,350.22 and \$172.15. Then add the fringe benefits in the cost share column. We have \$617.25. That brings us to \$2,139.62.

Note: For the NIH salary cap purposes, because summer fringe is typically a small amount, you can leave it merged with the academic year fringe as done in the sample below, or you can opt to break it out.

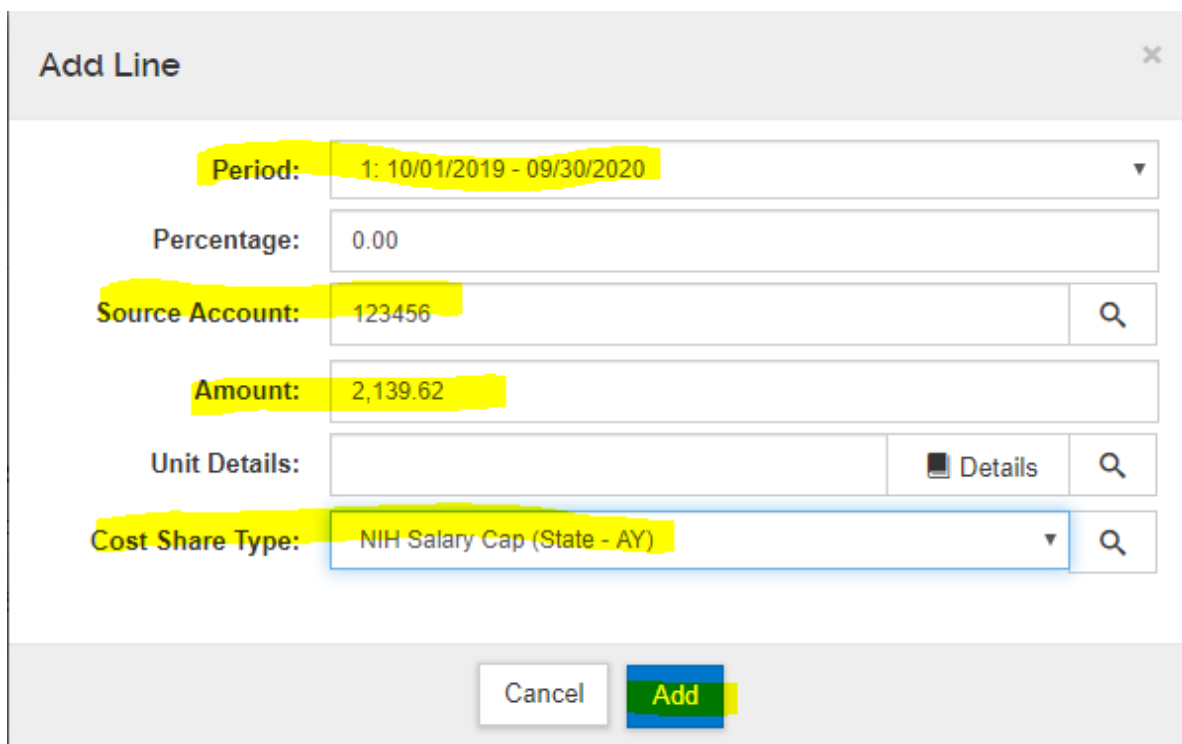
NOTE: In this example, there is only one person over the cap. If you have multiple personnel over the cap, and their academic salary over the cap will come from different state accounts, you need to do this step for each person.

Proposal Number:		895		Budget Version : 2						
Proposal Title:		FOR JIM - Ian raphael session 1 6/12 6/13- USE FOR SESSION 3 6/18								
Investigator Name:		Serena T Williams								
Period : 1		01 Oct 2019 - 30 Sep 2020								
Comments:										
	Personnel Category	Start Date	End Date	EB Rate	Vac Rate	Percentage Charged/ Effort	Fringe Benefits	Total Cost to Sponsor	Cost Sharing	Total Cost of Project
Other Professionals										
Technical Staff - 1(0)	All Other Benefitted Personnel Costs	10/01/19	09/30/20	38.50%	0.00%	16.67 / 16.67	\$3,225.02	\$8,376.68		\$8,376.68
Total Other Professionals							\$3,225.02	\$8,376.68	\$0.00	\$8,376.68
Graduate Students										
Grad Students - Academic - 1(0)	Grad Student Academic Costs	10/01/19	05/31/20	20.27%	0.00%	50.0 / 50.0	\$4,153.24	\$20,489.60		\$20,489.60
Grad Students - Academic - 1(0)	Grad Student Academic Costs	09/01/20	09/30/20	20.27%	0.00%	50.0 / 50.0	\$529.54	\$2,612.43		\$2,612.43
Grad Students - Summer - 1(0)	Grad Student Summer Costs	06/01/20	08/31/20	22.00%	0.00%	25.0 / 25.0	\$946.62	\$4,302.82		\$4,302.82
Total Graduate Students							\$5,629.40	\$27,404.85	\$0.00	\$27,404.85
Senior Personnel										
Serena T Williams	PI/Sr. Pers Academic	10/01/19	05/31/20	38.50%	0.00%	10.13 / 11.11	\$5,373.40	\$13,956.89	\$1,350.22	\$15,307.11
Serena T Williams	PI/Sr. Pers Academic	09/01/20	09/30/20	38.50%	0.00%	10.13 / 11.11	\$685.11	\$1,779.50	\$172.15	\$1,951.65
Serena T Williams	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	30.4 / 33.33	\$323.10	\$15,916.09	\$1,534.02	\$17,450.11
Bethany T Hamilton	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	66.67 / 66.67	\$662.87	\$32,653.49		\$32,653.49
Rob T Gronkowski	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	16.67 / 16.67	\$114.30	\$5,630.76		\$5,630.76
Total Senior Personnel							\$7,158.78	\$69,936.73	\$3,056.39	\$72,993.12
Fringe Benefits								\$16,013.20	\$617.25	\$16,630.45
Total Salaries & Wages & Fringe Benefits								\$121,731.46	\$3,673.64	\$125,405.10
Equipment										
Equipment								\$5,000.00		\$5,000.00
Total Equipment								\$5,000.00	\$0.00	\$5,000.00
Materials										
Material and Supplies								\$10,000.00		\$10,000.00
Total Materials								\$10,000.00	\$0.00	\$10,000.00
Other Operating Expenses										
Total Other Operating Expenses								\$12,975.00	\$0.00	\$12,975.00

STEP 14 - In Kuali, click **Add Cost Sharing** on the top left.



STEP 15 - Select **Period 1**, then enter the 2,139.62 in the **Amount** box. This is the academic salary and all fringe (including fringe on summer if you elect that route – or tease out summer fringe and build in with summer salary over the cap) over the cap for period 1. Select **NIH Salary Cap (State – AY)** from the **Cost Share Type** drop-down menu. Add the speed type to the **Source Account** box. Finally, click **Add**.



When you are finished with the first entry, your cost sharing screen will look like this. Note that the **Total Unallocated** has gone down. You want that total unallocated to be \$0 when all cost sharing has been data entered for all appropriate line items for each year.

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1 10/01/2019 - 09/30/2020	0.00	123456	2,139.62		NIH Salary Cap (State - AY)	Details
			Total Allocated:	2,139.62		
			Total Unallocated:	15,408.94		

STEP 16 - Repeat the steps above for any other personnel over the cap whose period 1 academic salary over the cap will be covered by a different Source Account.

Now, go back to the cost share summary report PDF, add up the summer salary totals in the cost share column for period 1. In this case, we have \$1,534.02. (See below)

NOTE: If the faculty member has opted to waive their summer salary over the cap, enter the appropriate waived salary into the cost share type NIH Salary Cap (waived summer). Do not complete the Source Account or Unit Details fields.

Be sure to upload the PI waiver memo in the **Internal** tab in **Attachments**.

STEP 17 - PDF budget – review summer salary over the cap.

Coeus Proposal Development - Budget Summary

Proposal Number: 895 **Budget Version :** 2
Proposal Title: FOR JIM - Ian raphael session 1 6/12 6/13- USE FOR SESSION 3 6/18
Investigator Name: Serena T Williams
Period : 1 01 Oct 2019 - 30 Sep 2020
Comments:

	Personnel Category	Start Date	End Date	EB Rate	Vac Rate	Percentage Charged/ Effort	Fringe Benefits	Total Cost to Sponsor	Cost Sharing	Total Cost of Project
Other Professionals										
Technical Staff - 1(0)	All Other Benefitted Personnel Costs	10/01/19	09/30/20	38.50%	0.00%	16.67 / 16.67	\$3,225.02	\$8,376.68		\$8,376.68
Total Other Professionals							\$3,225.02	\$8,376.68	\$0.00	\$8,376.68
Graduate Students										
Grad Students - Academic - 1(0)	Grad Student Academic Costs	10/01/19	05/31/20	20.27%	0.00%	50.0 / 50.0	\$4,153.24	\$20,489.60		\$20,489.60
Grad Students - Academic - 1(0)	Grad Student Academic Costs	09/01/20	09/30/20	20.27%	0.00%	50.0 / 50.0	\$529.54	\$2,612.43		\$2,612.43
Grad Students - Summer - 1(0)	Grad Student Summer Costs	06/01/20	08/31/20	22.00%	0.00%	25.0 / 25.0	\$946.62	\$4,302.82		\$4,302.82
Total Graduate Students							\$5,629.40	\$27,404.85	\$0.00	\$27,404.85
Senior Personnel										
Serena T Williams	PI/Sr. Pers Academic	10/01/19	05/31/20	38.50%	0.00%	10.13 / 11.11	\$5,373.40	\$13,956.89	\$1,350.22	\$15,307.11
Serena T Williams	PI/Sr. Pers Academic	09/01/20	09/30/20	38.50%	0.00%	10.13 / 11.11	\$685.11	\$1,779.50	\$172.15	\$1,951.65
Serena T Williams	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	30.4 / 33.33	\$323.10	\$15,916.09	\$1,534.02	\$17,450.11
Bethany T Hamilton	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	66.67 / 66.67	\$662.87	\$32,653.49		\$32,653.49
Rob T Gronkowski	PI/Sr. Pers Summer	06/01/20	08/31/20	2.03%	0.00%	16.67 / 16.67	\$114.30	\$5,630.76		\$5,630.76
Total Senior Personnel							\$7,158.78	\$69,936.73	\$3,056.39	\$72,993.12
Fringe Benefits								\$16,013.20	\$617.25	\$16,630.45
Total Salaries & Wages & Fringe Benefits								\$121,731.46	\$3,673.64	\$125,405.10
Equipment										
Equipment								\$5,000.00		\$5,000.00
Total Equipment								\$5,000.00	\$0.00	\$5,000.00
Materials										
Material and Supplies								\$10,000.00		\$10,000.00
Total Materials								\$10,000.00	\$0.00	\$10,000.00
Other Operating Expenses										
Total Other Operating Expenses								\$12,975.00	\$0.00	\$12,975.00

STEP 18 - In Kuali, click **Add Cost Sharing on the top left again. Select **Period 1**, then enter 1,534.02 in the **Amount** box. This is the summer salary over the cap for period 1. Select **NIH Salary Cap (RTF – SU)** from the **Cost Share Type** drop-down menu. Add the speed type to the **Source Account** box. Finally, click **Add**. The **Source Account** will typically be the PI's RTF speed type account number.**

Add Line

Period: 1: 10/01/2019 - 09/30/2020

Percentage: 0.00

Source Account: 654321

Amount: 1,534.02

Unit Details: Details

Cost Share Type: NIH Salary Cap (RTF - SU)

Cancel

Add

STEP 19 – Next, include the **Approver(s)** of the **Source Account** in the **Comment** section, and ensure the individual is included in the Routing Map.

Repeat the steps above for any other personnel over the cap whose period 1 summer salary over the cap will be covered by a different RTF account.

STEP 20 - Repeat the steps above for the remaining budget periods.

Once you are finished adding the academic and summer entries for each person over the cap, your screen will look like this:

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1: 10/01/2021 - 09/30/2022	0.00	654321	2,238.75		NIH Salary Cap (RTF - SU)	
2: 10/01/2021 - 09/30/2022	0.00	123456	3,112.12		NIH Salary Cap (State - AY)	
3: 10/01/2020 - 09/30/2021	0.00	654321	1,879.77		NIH Salary Cap (RTF - SU)	
4: 10/01/2020 - 09/30/2021	0.00	123456	2,685.78		NIH Salary Cap (State - AY)	
5: 10/01/2019 - 09/30/2020	0.00	654321	1,534.02		NIH Salary Cap (RTF - SU)	
6: 10/01/2019 - 09/30/2020	0.00	123456	2,139.89		NIH Salary Cap (State - AY)	
			Total Allocated:			
			13,510.13			
			Total Unallocated:			
			8,038.43			

STEP 21 - Notice that there are still a significant amount of unallocated funds. In our example, we have \$8,038.50 remaining. These are the indirect associated with the salary and fringe over the cap. Verify that this number matches the indirect total in the cost sharing summary report PDF by adding the cost share indirect costs from each period:

Coeus Proposal Development - Budget Summary

Proposal Number: 895 **Budget Version :** 2
Proposal Title: FOR JIM - Ian raphael session 1 6/12 6/13- USE FOR SESSION 3 6/18
Investigator Name: Serena T Williams
Period : 1 01 Oct 2019 - 30 Sep 2020
Comments:

Tuition Charge

Subcontracts

Subcontractor Indirects <=25K-STANFORD UNIVERSITY
 Subcontractor Indirects >25K-STANFORD UNIVERSITY
 Subcontractor<=25K-STANFORD UNIVERSITY

Travel - Domestic

Domestic Travel

Total Direct Costs

F&A (Indirect) Costs

ON-CAMPUS

TOTAL COST

	\$12,975.00		\$12,975.00
Total Other Operating Expenses	\$12,975.00	\$0.00	\$12,975.00
	\$5,000.00		\$5,000.00
	\$5,000.00		\$5,000.00
	\$20,000.00		\$20,000.00
Total Subcontracts	\$30,000.00	\$0.00	\$30,000.00
	\$5,293.54		\$5,293.54
Total Travel - Domestic	\$5,293.54	\$0.00	\$5,293.54
	\$185,000.00	\$3,673.64	\$188,673.64
	\$96,404.87	\$2,185.82	\$98,590.69
Total F&A (Indirect) Costs	\$96,404.87	\$2,185.82	\$98,590.69
	\$281,404.87	\$5,859.46	\$287,264.33

Budget Period 2

Coeus Proposal Development - Budget Summary

Proposal Number: 895 **Budget Version :** 2
Proposal Title: FOR JIM - Ian raphael session 1 6/12 6/13- USE FOR SESSION 3 6/18
Investigator Name: Serena T Williams
Period : 2 01 Oct 2020 - 30 Sep 2021
Comments:

Subcontractor Indirects >25K-STANFORD UNIVERSITY
 Subcontractor>25K-STANFORD UNIVERSITY

Travel - Domestic
 Domestic Travel

Total Direct Costs
F&A (Indirect) Costs
 ON-CAMPUS

TOTAL COST

	\$10,000.00		\$10,000.00
	\$20,000.00		\$20,000.00
Total Subcontracts	\$30,000.00	\$0.00	\$30,000.00
	\$7,597.39		\$7,597.39
Total Travel - Domestic	\$7,597.39	\$0.00	\$7,597.39
	\$185,000.00	\$4,485.55	\$189,485.55
	\$83,909.89	\$2,668.91	\$86,578.80
Total F&A (Indirect) Costs	\$83,909.89	\$2,668.91	\$86,578.80
	\$268,909.89	\$7,154.46	\$276,064.35

Budget Period 3

Coeus Proposal Development - Budget Summary

Proposal Number: 895 **Budget Version :** 2
Proposal Title: FOR JIM - Ian raphael session 1 6/12 6/13- USE FOR SESSION 3 6/18
Investigator Name: Serena T Williams
Period : 3 01 Oct 2021 - 30 Sep 2022

Comments:
 Subcontractor Indirects >25K-STANFORD UNIVERSITY
 Subcontractor>25K-STANFORD UNIVERSITY

Travel - Domestic
 Domestic Travel

Total Direct Costs
F&A (Indirect) Costs
 ON-CAMPUS

TOTAL COST

	\$10,000.00		\$10,000.00
	\$20,000.00		\$20,000.00
Total Subcontracts	\$30,000.00	\$0.00	\$30,000.00
	\$4,904.40		\$4,904.40
Total Travel - Domestic	\$4,904.40	\$0.00	\$4,904.40
	\$185,000.00	\$5,350.87	\$190,350.87
	\$83,314.88	\$3,183.77	\$86,498.65
Total F&A (Indirect) Costs	\$83,314.88	\$3,183.77	\$86,498.65
	\$268,314.88	\$8,534.64	\$276,849.52

In our example, we have \$2,185.82, \$2,668.91, and \$3,183.77, which total \$8,038.50, so we did all of the math correctly, and we can now allocate the indirect costs.

STEP 22 - Click **Add Cost Sharing**. Select **Period 1**, and put the indirect amount, in our case \$8,038.50, in the **Amount** box. For **Source Account**, type N/A. In the **Cost Share Type** drop-down menu, select **Associated Indirect Costs**. Finally, click **Add**.

Add Line

Period:

1: 10/01/2019 - 09/30/2020

Percentage:

0.00

Source Account:

Associated IDC

Amount:

8,038.50

Unit Details:

Details

Cost Share Type:

Associated Indirect costs

Cancel

Add

If you have done everything correctly, you should have \$0 in unallocated.

Return to proposal

Periods & Totals

Rates

Personnel Costs

Non-Personnel Costs

Subawards

Institutional Commitments

Cost Sharing

Unrecovered F & A

Project Income

Modular

Budget Notes

Budget Summary

Cost Sharing

Assign and distribute any additional unallocated expenses to stakeholders, institutions, or other individuals

View Summary

View Subaward Cost Share

Add Cost Sharing

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1: 10/01/2019 - 09/30/2020	0.00	Associated IDC	8,038.50	Details	Associated Indirect costs	
2: 3: 10/01/2021 - 09/30/2022	0.00	654321	2,238.75	Details	NIH Salary Cap (RTF - SU)	
3: 10/01/2021 - 09/30/2022	0.00	123456	3,112.12	Details	NIH Salary Cap (State - AY)	
4: 2: 10/01/2020 - 09/30/2021	0.00	654321	1,879.77	Details	NIH Salary Cap (RTF - SU)	
5: 2: 10/01/2020 - 09/30/2021	0.00	123456	2,605.78	Details	NIH Salary Cap (State - AY)	
6: 1: 10/01/2019 - 09/30/2020	0.00	654321	1,534.02	Details	NIH Salary Cap (RTF - SU)	
7: 1: 10/01/2019 - 09/30/2020	0.00	123456	2,139.82	Details	NIH Salary Cap (State - AY)	
			Total Allocated:			
			21,548.55			
			Total Unallocated:			
			0.00			

Reset to Default