

Effort Reporting Requirements

Appendix D: Guidelines for Salary of Senior Personnel Charged to NSF Awards

ISU's Implementation of NSF's Salary Reimbursement Policy

An excerpt from the NSF Proposal & Award Policies & Procedures Guide (PAPPG) states:

“Senior Personnel Salaries & Wages Policy

NSF regards research as one of the normal functions of faculty members at institutions of higher education. Compensation for time normally spent on research within the term of appointment is deemed to be included within the faculty member's regular organizational salary.

*As a general policy, NSF limits the salary compensation requested in the proposal budget for senior personnel to no more than two months of their regular salary in any one year. This limit includes salary compensation received **from all NSF-funded grants**. This effort must be documented in accordance with 2 CFR § 200, Subpart E. If anticipated, any compensation for such personnel in excess of two months must be disclosed in the proposal budget, justified in the budget justification, and must be specifically approved by NSF in the award notice budget. Under normal rebudgeting authority... a recipient can internally approve an increase or decrease in person months devoted to the project after an award is made, even if doing so results in salary support for senior personnel exceeding the two month salary policy. No prior approval from NSF is necessary as long as that change would not cause the objectives or scope of the project to change. NSF prior approval is necessary if the objectives or scope of the project change.”*

Senior Personnel is defined by NSF in Exhibit II-7 of the PAPPG as:

1. *Principal Investigator(s) -- the individual(s) designated by the grantee and approved by NSF who will be responsible for the scientific or technical direction of the project. NSF does not infer any distinction in scientific stature among multiple PIs, whether referred to as PI or co-PI. If more than one, the first one listed will serve as the contact PI....*
2. *Faculty Associate (faculty member or equivalent) -- an individual other than the Principal Investigator(s) considered by the performing institution to be a member of its faculty or who holds an appointment as a faculty member at another institution, and who will participate in the project being supported.*

Salary Charges to National Science Foundation Awards:

1. No more than two months' salary from ALL NSF awards may be charged during a one year period (including flow-through funding from NSF) unless rebudget approval has been received from the OSPA Awards Team. Please see the ISU NSF Salary Rebudget Request form with instructions located on the [Forms page](#) of the OSPA website.
2. ISU has defined the “one year period” to correspond with the state fiscal year: July 1st through June 30th.
3. If 100% of a B-base employee's salary is charged to an NSF project, then 100% of this employee's effort for the respective week, month or semester must be devoted to that same project, i.e., no teaching, no personal time from work, no administrative duties, no proposal writing, etc.
4. Effort devoted to the NSF projects during the academic year may not be compensated for during the summer.

Calculating two month maximum amount:

1. A B-base employee's annual salary is \$107,956 excluding any additional compensation outside of the standard appointment. Since B-base employees are paid over nine months, the two month salary maximum would be \$23,990.22 ($(\$107,956/9)*2$) during the state fiscal year. The amount charged to the award would be dependent upon the actual effort devoted to the project during the effort period.
2. An A-base employee earns an annual salary of \$107,956. Since A-base employees are paid over 12 months, the two month salary maximum would be \$17,994.16 ($(\$107,956/12)*2$) during the state fiscal year. The amount charged to the award would be dependent upon the actual effort devoted to the project during the period.

Contact Information

If questions, please contact [Sponsored Programs Accounting \(SPA\)](#) at 294-4569.