Cost Sharing For the NIH Legislative Salary Cap in SPS

Here's a quick reminder on how to record cost sharing of salary on NIH proposals for individuals with institutional base salaries in excess of the NIH legislative salary cap. These details are different than cost sharing for the NIH K award salary cap, so please ensure you’re following the correct steps.

Example: Mollie Sykes has a (fictitious) salary of $225,000 and an effort commitment of 100% to the proposed project. The current legislative salary cap (eff. 1/1/2011) is $199,700. Since she is committing 100% of her effort to the project, the department will need to cost share the difference between 100% of her salary ($225,000) and the legislative salary cap ($199,700), for a cost share amount of $25,300. Below is a screen shot of how that should look in the salary worksheet of SPS. Two rows, same Dates and % Effort on both rows; override the Base Salary on both, to the salary cap amount on the first, and to the “overage salary” on the second. “Overage salary” is the amount of the base over the NIH cap. This will ensure the DPAF lists the correct amounts for direct charging and cost sharing, the PHS 398 Detailed Budget lists the correct effort commitment and base salary, and the data flowing to the Sponsored Effort System is accurate.