



Research Administration Forum

Personnel



Personnel Drivers

- Uniform Guide
- Affordable Care Act



Temporary e-class Definitions

TH: Temporary Hourly

- Temporary employee paid hourly (non-exempt)
- Work variable hours per week
- Insurance eligibility determined after 10 month measurement period

TE: Temporary Non-exempt

- Temporary employee paid hourly (non-exempt)
- Expected to work 30+ hours/week at time of hire
- Insurance eligible on the date of hire; if elected, coverage is effective first of month following hire date

TS: Temporary Exempt

- Temporary employee paid monthly (exempt)
- Expected to work 30+ hours/week at time of hire
- Insurance eligible on the date of hire; if elected, coverage is effective first of month following hire date
- Must make \$455+ per week

TR: Temporary Retiree

- State of TN retiree returning to work as a temporary
- Not insurance eligible
- Exempt from Social Security (FICA) tax
- State limits work to 900 hours/12 month period

Temporary vs. Regular/Limited Employee

Temporary

- One year limit
- May be full or part time
- Medical Insurance cost is Variable and added-on
- Fringe Benefit rate 5.4% for 6 month employment
- Zero base budget
- Not subject to competitive hiring

Regular/Limited

- No time limit (renewable)
- May be full or part time
- Medical Insurance cost is included in FB rate
- Fringe Benefit rate 35.6% monthly or 60% hourly
- Regular position is base budget
- Limited position is zero base budget
- Subject to competitive hiring



Part-time Employment

- May be in a Regular or Temporary Appointment
- Less than 80% FTE
- 80% FTE
- 83% FTE
- Exempt – Monthly (35.6%)
- Non-exempt – Hourly (60%)
- There is currently no discount fringe benefit rate for regular or limited part-time employees



Students

- Undergraduate student employee
 - not limited to 20 hours – but be careful ACA
 - Not generally fringe benefit eligible
- Graduate assistant (GA)
 - Limited to 20 hours of work
 - Tuition waiver eligible (so please indicate coverage on budget)
- Post-graduate fellowship (FD)
 - Employee working a 12-Month contract NOT HOLDING rank or TENURE primarily involved in Research
 - Benefit eligible employees (35.6%)
 - Generally in Limited position



Adjunct Faculty

- The title adjunct professor usually involves professionals employed elsewhere full-time, or retired professional academics, and their teaching may have a professional practice emphasis.
- AF: Professional staff members of businesses, industries and other agencies and organizations who are appointed by institutions and schools on a **part-time basis** to carry out instructional, research or public service functions



Research Professor

- Research professor (with or without ranks): A position that usually carries only research duties with no obligation for teaching.
- Research professors usually have no salary commitment from their institution and must secure their salary from external funding sources such as grants and contracts. (These are often known as "soft money" positions.)
- Although research professor positions usually are not eligible to be awarded tenure, their ranks parallel those of tenure-track or analogously instructional-only positions - i.e., research assistant professor, research associate professor, and (full) research professor.



Consultants

- An individual who provides professional advice or services for a fee, but normally not as an employee of the engaging party. In unusual situations, an individual may be both a consultant and an employee of the same party, receiving compensation for some services as a consultant and for other work as a salaried employee. To prevent apparent or actual conflicts of interest, grantees and consultants must establish written guidelines indicating the conditions of payment of consulting fees. Consultants also include firms that provide professional advice or services. (See [Cost Considerations-Allowability of Costs/Activities-Selected Items of Cost-Consultant Services.](#))



Intra-Institutional Consulting

Intra-Institution of Higher Education (IHE) consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to institutional base salary (IBS). However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the award or approved in writing by the awarding sponsor.
(2CFR§200.430(h)(3))



Salary & Wages

- Institutional Base Salary is defined as the annual compensation paid by an institution of higher education for an individual's appointment (2CFR§200.430(h)(2))
- Extra Compensation
- Summer Compensation
- Incentive Pay
- Fringe Benefits (must use published rates)



Administrative Personnel

- No change at this time.
- Administrative personnel to be direct charged to a grant must have an unlike circumstance justification.
- Administrative personnel should not receive extra compensation for working on a grant without prior approval from the sponsor and documentation that this work is outside normal duties and normal work hours (or documented leave is taken).
- Documentation of worked hours must be tracked for audit purposes.



Effort Reporting

§2CFR200.430

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

- (A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;
- (B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
- (C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.



Question?