Cost Shared Effort
HRMS Cost Sharing Form

Agenda

Committed Effort

Proposed Cost Sharing Commitment (Form 150)

HRMS Process Changes
Committed Effort

- Effort indicated in the proposal necessary to complete the goals of the sponsored award
  - Direct Effort reimbursed by the sponsor
  - Sponsor limited reimbursement
    - HHS Salary Cap
    - Other sponsor Salary Cap
    - Percentage limitation
    - No effort reimbursement
  - Cost Shared or Matched effort
    - Sponsor required commitment from University
  - Effort in the no cost extension period

Proposed Cost Sharing Commitment

- When to Complete a Form 150
  - Effort Commitment greater than sponsor reimbursement, when award received
  - Sponsor Salary Limit (Non-HHS)
  - Modifications to original form
    - Different employee
    - Different percentage
  - No Cost Extension
    - Unreimbursed effort
    - Effort reduction
HRMS Cost Sharing Form

• Creates a link between cost shared effort and the sponsored award

• Allows for decimal place processing for other sponsor salary limitations

HRMS Cost Sharing – Example 1

• The PI has committed 8% effort to the sponsored award
• The sponsor will only reimburse 5% effort on the award
  – 3% effort is cost shared
• Complete Form 150 to cost share 3%
• Process using HRMS Cost Sharing Form
  – Sponsor reimbursed percentage
  – Cost shared percentage
HRMS Cost Sharing – Example 2

• The PI has committed 4% effort to the sponsored award
• The sponsor does not allow for direct salary reimbursement
  – 4% effort is cost shared
• Complete Form 150 to cost share 4%
• Process using HRMS Cost Sharing Form
  – Cost shared percentage

HRMS Cost Sharing – Example 3

• The PI has committed 10% effort to the sponsored award

• The PI has an annualized salary of $225,000 and the non-HHS sponsor has a salary limitation of $200,000 for direct salary reimbursement
HRMS Cost Sharing – Example 3 (con’t)

- Calculate the sponsor reimbursed and cost share commitment percentages
  - \[ \frac{200,000}{225,000} = 0.889 \times 10\% = 8.89\% \]
  - 10\% - 8.89\% = 1.11\% cost shared

- Complete Form 150 to cost share 1.11%

- Process using HRMS Cost Sharing Form
  - Sponsor reimbursed percentage
  - Cost shared percentage

HRMS Cost Sharing – Example 4

- The PI has committed 15% effort to the HHS sponsored award

- The PI has an annualized salary of $225,000, above the $181,500 HHS Cap for the period
HRMS Cost Sharing – Example 4 (con’t)

• HRMS will calculate the direct charged and cost shared effort percentages
  ▪ 181,500/225,000 = .807 x 15% = 12.10%
  ▪ 15% - 12.10% = 2.90% cost shared

• DO NOT complete Form 150

• Process using HRMS Cost Sharing Form
  – Sponsor reimbursed percentage
  – HHS Salary Cap cost shared percentage
Example 1 – Partially Reimbursed Effort

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<th>FAO (Account)</th>
<th>FAO Description</th>
<th>Percent</th>
<th>CHHS</th>
<th>Cost Sharing</th>
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<th>Cost Sharing FAO</th>
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Example 2 – No Reimbursed Effort

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** No sequence #, enter Cost Sharing FAO
Example 3 – Non-HHS Salary Limit

Example 4 – HHS Salary Cap
HRMS – Cost Sharing Form

• Once data entry complete:
  – Run the 800 Form
  – Print the 800 Form
  – Obtain required signatures
  – Send to Payroll for processing