UCSF Summary Guidance for NIH Non-NRSA Supported GSRs and Postdoctoral Trainees Prepared by: Office of Sponsored Research & Contracts and Grants Accounting Date: 07/30/2024

1. Graduate Student Researcher (GSR) Not Supported by NRSA Funds

Compensation from NIH Research Award or Diversity Supplement:

- **GSR Compensation** consists of the **combined total** of salary and fringe benefits, and tuition remission (see <u>guidance to budget GSR tuition and fees</u>).
 - Salary conforms to established, consistently applied salary and wage policies of the institution
 - Reflects the percentage of time devoted to the project
- GSRs may receive GSR Compensation either directly from a research grant as project personnel or from a diversity supplement to a parent research award.
 - Paid UCSF salary and fringe benefits under an employer-employee relationship as pay for performance of work required by the research project
 - Salaries and fringe benefits are proportionate to level of effort devoted to the research project
- NIH will *award* GSR Compensation up to the NIH NRSA zero postdoctoral stipend-level (cap)
 - To preserve direct costs, if GSR Compensation exceeds the cap OSR may prepare proposal budgets based on the NIH award limit for GSR compensation (see example below)
- Recipients may *rebudget* from other direct cost categories of the research award to charge more than the awarded amount to cover GSR Compensation, as long as:
 - total compensation does not exceed the amount paid to a first-year postdoctoral scientist at UCSF performing comparable work; and
 - \circ $\;$ there are no special award restrictions for rebudgeting

Example:

GSR at 50% effort October 1, 2024 for GSR Title Code 3282 full fee remission > 25%

- NIH GSR Compensation cap = NRSA Postdoc Level zero = \$61,008
- UCSF salary as of October 1, 2024 Level 3 = \$40,130 (50% of \$80,260)
- UCSF fringe benefits = \$8,954 (FY 2024 CBR 3.4% of \$40,130 + \$7,590 health, disability ins.)
- UCSF tuition remission = \$39,990 (SOM professional degree 23-24 less health, disability ins.)

NIH research award or diversity supplement budget request 50% effort:

Total UCSF Compensation = \$89,074 Total NIH GSR Compensation cap = \$61,008 UCSF delta = \$28,066

References:

1) NIH Grants Policy Statement Section <u>2.3.7.9</u>, Policies that Affect Applications, Graduate Student Compensation

The maximum amount NIH will award for the support of a graduate student on a research grant or cooperative agreement is tied to the National Research Service Award (NRSA) zero-level **stipend** for postdoctoral fellows in effect at the time the grant award is issued on the Federal award date. **Stipend** levels are updated periodically in conjunction with an NIH annual appropriation and are published in the NIH Guide for Grants and Contracts. Consistent with **cost principles** for Institutions of Higher Education (IHEs) described in 2 CFR Part 200.431(j) and 200.466, the compensation of graduate students supported by research grants must be reasonable. The amount provided for compensation includes salary or wages, fringe benefits, and tuition remission.

NIH Institutes and Centers will review the requested compensation level and, if considered reasonable, will award the actual amount requested, up to a maximum equal to the NRSA zero level postdoctoral <u>stipend</u>. Revised budgets submitted solely to adjust requested levels for graduate students will not be accepted.

Institutions may continue to rebudget funds to charge more than the awarded amount provided that OMB <u>cost principles</u> requiring reasonable compensation are observed. In general, graduate student compensation will not be considered reasonable if in excess of the amount paid to a first-year postdoctoral scientist at the same institution performing comparable work.

- 2) NIH Guide Notice <u>NOT-OD-02-017</u> Graduate Student Compensation
- 3) <u>PA-23-189</u> Research Supplement to Promote Diversity in Health-related Research (Admin-Supp Clinical Trial Not Allowed)

Graduate (Predoctoral) and Health Professional Students: The NIH will provide salary support in addition to other necessary expenses, such as supplies and travel, to enable the individual to participate as a graduate research assistant in a funded research project. The NIH will provide compensation that (1) conforms to the established, consistently applied salary and wage policies of the institution and (2) reflects the percentage of time devoted to the PHS-funded project. For graduate students this compensation may include tuition remission paid as, or in lieu of, wages provided that the student is in a bona fide employer-employee relationship with the institution for the work performed, and payment is made explicitly for performance of necessary work. The total amount requested for salary, tuition and fringe benefits cannot exceed the amount allowable for a first year postdoctoral researcher (i.e., level zero) at the same institution performing comparable work (see NIH Guide announcement, <u>http://grants1.nih.gov/grants/quide/notice-files/NOT-OD-02-017.html</u>). Additional funds up to \$4,000 per year may be requested to support supplies and travel for the candidate.

2. Postdoctoral Trainees Not Supported by NRSA Funds

Paid from Research Awards or Diversity Supplements:

- Paid from a research award as project personnel
 - UCSF salary scale and fringe benefit rates are used to prepare proposal budgets
 - Salary and fringe benefits are proportionate to the level of effort devoted to the research project
- Paid from a diversity supplement for a parent research award
 - Requested annual salary must be in accordance with UCSF salary structure and may not exceed the maximum allowable NRSA stipend-level at the time of appointment, based on the individual's level of experience
 - Fringe benefits may be requested in addition to salary, based on UCSF rates paid to postdoctoral researchers

- UCSF salaries and fringe benefits are paid under an employer-employee relationship as pay for performance of work required by the research project
- UCSF salaries and fringe benefits are proportionate to the level of effort devoted to the research project
- This concept is applied to salaries (not stipend from an instructional award) paid from an administrative supplement for a research award. Consult with awarding IC on the possibility of rebudgeting the uncovered salary amount from other direct cost categories.

Example:

Diversity Supplement - Postdoc at level zero as of October 1, 2024

- NIH salary cap NRSA Postdoc Level zero = \$61,008
- UCSF salary as of October 1, 2024 Level zero = \$66,737
- UCSF fringe benefit rate as of FY 2024 = 20.7%

NIH diversity supplement budget request 100% effort:

NIH-Requested Salary = \$61,008 NIH-Requested Fringe Benefits = \$12,629 (20.7% of \$61,008) UCSF Salary delta = \$5,729 UCSF Benefits delta = \$1,186 ((20.7% of \$66,737)-(20.7% of \$61,008)) UCSF Total delta = \$6,915

References:

1) NIH Grants Policy Statement Section <u>7.9.1</u>, Allowability of Cost Activities, Salaries and Wages and Fringe Benefits

Salaries and Wages

Allowable. Compensation for personal services covers all amounts, including fringe benefits, paid currently or accrued by the organization for employee services rendered to the grant-supported project. Compensation costs are allowable to the extent that they are reasonable, conform to the established policy of the organization consistently applied regardless of the source of funds, and reasonably reflect the percentage of time actually devoted to the NIH-funded project. Direct salary is exclusive of fringe benefits and **F&A costs**. This salary guidance does not apply to consultant payments or to contracts for routine goods and services but it does apply to consortium participants (see the <u>Consortium Agreements</u> chapter in IIB).

2) <u>PA-23-189</u> Research Supplement to Promote Diversity in Health-related Research (Admin-Supp - Clinical Trial Not Allowed)

Individuals in Postdoctoral Training: The NIH will provide support for salary and fringe benefits in addition to other necessary expenses, such as travel and supplies, to enable the candidate to participate as a postdoctoral research associate on the funded research project. The requested annual salary must be in accordance with the salary structure of the grantee institution, consistent with the level of effort. Requested salary may not exceed the maximum allowable NRSA stipend level for postdoctoral fellows (with comparable levels of experience) in effect at the time of appointment (see: https://grants.nih.gov/training/nrsa.htm). Fringe benefits are provided in addition to salary and should be in accordance with the fringe benefits provided to other

postdoctoral researchers at the awardee institution. The supplement budget may include up to \$6,000 per year to support supplies and travel for the candidate.