



Salary Confirmation

POLICY STATEMENT

Cornell University requires salary confirmation for individuals paid with sponsored funds, federal appropriations, or committed cost sharing.

REASON FOR POLICY

The university receives significant funding for sponsored projects and organized research from federal and state governments, private foundations, organizations, and industry. There must be accurate salary planning and confirmation when these funds are expended for the salaries and wages of faculty and staff members and graduate assistants.

ENTITIES AFFECTED BY THIS POLICY

- Ithaca-based locations
- Cornell Tech campus
- Weill Cornell Medicine campuses

WHO SHOULD READ THIS POLICY

- Administrative and department managers
- Deans, directors, and unit heads
- Business service center staff
- Grant and contract officers
- Principal investigators
- Individuals paid from, or cost shared to, sponsored projects or federal appropriations

MOST CURRENT VERSION OF THIS POLICY

- www.dfa.cornell.edu/policy/policies/salary-confirmation

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RELATED RESOURCES

University Policies and Information

[University Policy 1.1, Cost Sharing for Sponsored Agreements](#)

[University Policy 2.7, Reporting the Use of Facilities](#)

[University Policy 3.20, Cost Transfers on Sponsored Agreements](#)

[University Policy 4.14, Conflicts of Interest and Commitment](#)

[Sponsored Financial Services Department Annual Procedures for Salary Reporting](#)

[Faculty Handbook](#)

[Office of Sponsored Programs Guide to Budgeting](#)

Kuali Financial System [Standard Operating Procedures](#)

External Documentation

[Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Uniform Guidance\)](#)

University Forms and Systems

[CULearn](#)

[Workday](#)

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CONTACTS

Direct any general questions about this policy to your college or unit administrative office. If you have questions about specific issues, contact the following offices.

Contacts, Ithaca-Based Locations and Cornell Tech

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation	Sponsored Financial Services	(607) 255-3351	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Clarification on Specific Award Terms	Office of Sponsored Programs	(607) 255-5014	osp-help@cornell.edu
Cost Transfers and Award Financial Terms and Conditions, Cost Sharing Accounts	Sponsored Financial Services	(607) 255-5085	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Documentation, Forms and Procedures for Salary Confirmation, NIH Salary Cap	Sponsored Financial Services	(607) 255-3351	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Labor Distribution	Sponsored Financial Services	(607) 255-5085	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
	University Payroll Office	(607) 255-9472	uco-payroll@cornell.edu www.dfa.cornell.edu/payroll

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DEFINITIONS

These definitions apply to terms as they are used in this policy.

Award	An executed agreement between Cornell University and a sponsor.
Confirmation	Verification, using suitable means, and certification that work on a particular funding source was performed, and that salaries and wages charged are reasonable in relation to that work performed.
Cost Sharing	A portion of total project or program costs related to a sponsored agreement that is contributed to a sponsored project or program by someone other than the primary sponsor.
Departmental Research	Expenditures for research activities that: <ul style="list-style-type: none"> • Are not funded under a sponsored agreement • Are not separately budgeted • Are not separately accounted for • Are identified in the university's general ledger with a departmental research or instruction higher education function code (4100 or 4130) <p>Departmental research generally includes professional and scholarly research funded by internal allocations, endowment income, start-up funds, and gifts.</p>
Effort (or Compensated Effort)	Activities related to a faculty or staff member's, student employee's, or graduate assistant's duties, for which university compensation is received. Faculty members on nine-month appointments only have summer effort during the period for which they are paid. External activities paid to an individual directly, (e.g., consulting, direct fellowships) are not included.
Effort, Actual	The time that an employee or graduate assistant actually devotes to a particular sponsored project (including time pledged to a sponsor as mandatory or voluntary committed cost sharing) or other activity, expressed as a percentage of total effort.
Effort, Committed	The amount of effort proposed in a grant or other project application and accepted by a sponsor, regardless of whether salary support is requested for the effort. For example, if a National Institutes of Health (NIH) grant application proposes that an employee will devote 30 percent of his or her effort to the grant, with salary support for 10 percent of that effort, the committed effort for that employee is 30 percent.
Firsthand Knowledge	Direct evidence of work performed. One may have firsthand knowledge of work performance by either performing the work or supervising the individual performing the work.
Higher Education Function Code	A four-character account attribute that indicates the specific purpose or use of the funds contained in an account (e.g., research, instruction, extension).
Institutional Base Salary (IBS)	The annual compensation that Cornell pays for an employee's base appointment, whether that employee's time is spent on research, teaching, administration, or other activities. Institutional base salary (IBS) excludes compensation for an employee's outside consulting activities and other compensation received from an entity other than the university. IBS normally does not include supplemental pay on a separate appointment, or special pays, such as job-related allowances.

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DEFINITIONS, CONTINUED

Labor or Salary Distribution	<p>An allocation of one's salary to specific general ledger accounts. The general ledger documents salary in the university's books and records.</p> <p>◆Note: Labor distribution requires a conversion of time (i.e., effort) to dollars (i.e., compensation). This is implemented in Workday through a Costing Allocation.</p>
NIH Salary Cap	<p>A federally mandated limitation of the rate of pay that may be charged to awards funded by the National Institutes of Health (NIH). This amount is established annually and is most recently based on the federal Executive Level II salary. Special accounting procedures are necessary when an individual whose IBS exceeds the cap is charged to an NIH award.</p>
Organized Research	<p>Expenditures for research activities that:</p> <ul style="list-style-type: none"> • Are funded under a sponsored agreement • Are separately budgeted • Are separately accounted for • Are identified in the university's general ledger with organized research higher education function code (43XX). Organized research has a specific scope of work and period of performance <p>Organized research also encompasses any funds used as voluntary committed or mandatory cost sharing for an organized research project.</p> <p>Organized research typically is supported by sponsored agreements from federal and non-federal governments and other external organizations, such as foundations or corporations.</p>
Plan	<p>A projection of salary associated with future activities.</p>
Salary Confirmation	<p>An internal control whereby at least annually a statement will be signed by the employee, principal investigator, or responsible official(s), using suitable means of verification. This statement must state that the work was performed, and that salaries and wages charged are reasonable in relation to the work performed.</p>
Principal Investigator (PI)	<p>The individual, designated by the university, who is responsible for the scientific or technical aspects of the grant and for day-to-day management of the project or program. In addition, the principal investigator (PI) is a member of the university team responsible for ensuring compliance with the financial and administrative aspects of the award. This individual works closely with designated officials within the grantee organization to create and maintain necessary documentation, including both technical and administrative reports; prepare justifications; appropriately acknowledge federal support of research findings in publications, announcements, news programs, and other media; and ensure compliance with other federal and organizational requirements.</p>
Sponsor	<p>Typically, federal and non-federal governments or other external organizations, such as foundations or corporations, that provide funding for research and other activities.</p>
Sponsored Project (or Sponsored Program)	<p>A project funded a sponsor through a grant, contract, cooperative agreement, or other instrument under which the university agrees to perform a certain scope of work, according to specified terms and conditions, for a specific budgeted monetary, or in-kind, compensation. For the purpose of this policy, this category includes federal appropriations (i.e., funds provided to land grant institutions</p>

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DEFINITIONS, CONTINUED

	pursuant to the Hatch, Smith-Level, and other federal Acts or legislation).
Suitable Means of Verification	The process through which one receives assurance that effort was provided as stated so that a salary certification may be approved by an individual not having firsthand knowledge. Suitable means of verification requires the documented review by an individual, such as the PI, project manager, supervisor, or an employee who has firsthand knowledge that the work was performed in relation to the sources charged.

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RESPONSIBILITIES

The major responsibilities each party has in connection with this policy are as follows:

Individuals Supported on Funds Requiring Certification	Understand this policy and participate in salary confirmation training as required and/or appropriate. Be aware of funding supporting his or her appointment.
Principal Investigator	Understand this policy and participate in salary confirmation training as required and/or appropriate. Ensure appropriateness and accuracy of all salary expended on sponsored projects. Notify unit business staff of the need for updates to the salary distribution system, as changes become known. Certify, or participate in the certification of, salary confirmation with firsthand knowledge or using suitable means of verification.
Principal Investigator/ Unit Administrator	Understand this policy and participate in salary confirmation training as required and/or appropriate. PI training may be found in CULearn by searching the catalog for "500YRPD." Ensure appropriateness and accuracy of all salary expended on sponsored projects. Provide updates to salary distribution system, as changes become known. Coordinate and/or certify salary confirmation with firsthand knowledge or using suitable means of verification.
Sponsored Financial Services	Develop and implement salary confirmation procedures in accordance with regulations set forth in Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) . Develop and provide appropriate training to all employees involved in the salary confirmation process. Produce salary statements for all individuals who had sponsored, cost-shared, organized research, or federal appropriations activity during the fiscal year. Monitor the salary confirmation process to ensure compliance with this policy. Receive certifications, conduct quality assurance, and contact units about concerns and corrections. As appropriate, report questionable practices and problems to deans, department heads, and/or the University Audit Office.
Unit Head	Establish effective processes and controls to achieve compliance with this policy. Ensure accurate planning and confirmation of salary, including cost sharing. Assume responsibility for or assign an administrator to oversee the salary confirmation process.

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PRINCIPLES

Overview

Federal principles in the Uniform Guidance (2 CFR 200) establish standards for the recording and certification of salary charged to sponsored awards or federal appropriations. Salary directly charged to sponsored projects, federal appropriations, and cost sharing, must be identified in the university's salary distribution/reporting system.

General Rules

1. The salary confirmation system reflects only the activity for which the investigator or employee is compensated by Cornell. External activities, such as consulting or non-university committees, are not to be included. Miscellaneous allowances that do not represent work, e.g., clothing, hiring, retention, are excluded from this process, but are documented in Workday.
2. Cornell distributes salaries in relation to a percentage of total compensated activities for a position, **not** as hours worked. All of an employee's or graduate assistant's compensated activities equal 100 percent of Cornell effort, regardless of whether they are accomplished in 30, 40 or 50 hours per week, and regardless of the appointment FTE.
3. The certifying individual must have firsthand knowledge of the effort performed, or obtain suitable means of verification from someone with firsthand knowledge.

◆**Note:** "Suitable means of verification" requires the documentation of the affirmative steps taken to confirm that the work was performed in relation to the accounts charged.

4. The principal investigator (PI) must ensure that salary allocated to the project under his or her direction is reasonable and in relation to the work performed. To achieve this, The PI may work with unit administrators, project team leaders, and supported employees, as appropriate.
5. Any unit certifying departmentally must document in writing "suitable means of verification that the work was performed." A good example of documenting "suitable means" includes obtaining salary distributions (or individual reports) reviewed and signed by the PI or supervisor. A group certification, signed by an administrator, without a documented review by the PI, supervisor, or individual ensuring that the work was performed is not acceptable.

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PRINCIPLES, CONTINUED

Method of Reporting

The Uniform Guidance [§430\(i\)](#) describes standards for documentation of personnel expenses. Cornell uses a “Salary Confirmation” method, which is normally coordinated by the department or unit administrative manager, in consultation with the PI, as necessary. Salary Confirmation requires that at the beginning of each fiscal year salaries and wages be **planned** and distributed to various activities based upon the individual’s expected salary for that fiscal year. The plan is recorded in the university’s payroll system as the costing allocation for that individual. When significant changes (defined here as more than a 10 percent deviation from the base amount) in salary become known, adjustments to the salary distribution must be made in a timely fashion using the Salary Expense Transfer e-doc in the Kuali Financial System (KFS) or costing allocation change in Workday, and constitute an alteration of the plan. Approving such a change in KFS or Workday signifies that the signer received PI approval for the modification. At the end of the year, this distribution is **confirmed** on the annual certification document. For sponsored agreements, any change of senior or key personnel salary greater than 25 percent of that committed typically requires sponsor approval. Percentage changes are measured as a change from the base amount. For example, a 25 percent reduction to a 40 percent commitment yields 30 percent salary.

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PROCEDURES

Salary Planning and Reporting

The unit administrator, in collaboration with the principal investigator (PI), must perform the following tasks in the salary planning and reporting process:

1. Develop a salary plan for each individual before the end of July of each fiscal year.
2. Periodically, review salary distribution for appropriateness and accuracy of effort expended on all projects. It is recommended that the review be done monthly, but is required no less frequently than bimonthly.

◆ **Caution:** Sponsored projects must not be charged for unrelated activities beyond a *de minimis* level. Such activities, which include **proposal writing**, must be charged to other institutional funds.

3. Complete a Salary Expense Transfer (ST) e-doc in the Kuali Financial System (KFS) for **retroactive** adjustments. Update Workday for **prospective** changes. (See Related Resources.)
4. Following the instructions and training issued each year by the Sponsored Financial Services department, verify and sign a salary confirmation report, at least annually, using suitable means of verification that activities identified in the university’s system of record (i.e., KFS) are reasonable in relation to work performed.

Table 1: Salary Categories and Corresponding Higher Education Function Codes

Salary Categories	Instruction & Departmental Research	Organized Research	Extension and Public Service
Accounting Function Codes	41XX	43XX	44XX
Sample Activities	Administrative activities Advising Committee work Curriculum development Departmental research Hiring and supervising Proposal preparation Supervising teaching assistants Teaching credit or non-credit courses	Research projects meeting the definition in the notes below. Research training grants	Public service Extension projects Outreach Conferences

◆ **Notes:**

1. The Uniform Guidance defines “Organized Research” as “all research and development activities of an institution that are separately budgeted and accounted for.” The classification of Organized Research (higher education

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PROCEDURES, CONTINUED

function codes 43XX) should include only the effort spent on research, whether it is paid by the sponsor or Cornell, **not proposal writing or administrative functions connected with that organized research project**, such as other management or supervisory effort connected with recruiting faculty or administrative staff.

2. See the Account standard operating procedure for more information on higher education function codes.

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At least once each year, the actual salary of individuals requiring certification must be reviewed and confirmed by that individual or someone with firsthand knowledge of the effort performance. Salary should be reviewed and confirmed at the same time the plan for the next year is established. Updating a costing allocation in Workday constitutes a formal modification of the plan. The table below outlines the steps that must be taken.

Table 2: Salary Confirmation Procedures

	Who	What	When	Description
1	Sponsored Financial Services	Produce salary confirmation reports	May and August	Produce reports, including year-to-date activity for all individuals who had sponsored, cost-shared, organized research, or federal appropriations activity during the fiscal year.
		Provide annual training and instructions	April or May	Conduct training based on the instructions for the year's salary certification process.
		Receive and review reports	After submission deadline and throughout the year	Receive certifications, conduct quality assurance, and contact units for concerns and corrections.
2	Unit Administrator	Provide information on salary confirmation to unit	May-June and as needed throughout the year	Inform principal investigators and supported individuals of their role in the salary confirmation process. Inform individuals of the funds supporting their appointment.
		Verify that principal investigators and/or supported individuals received required salary certification reports to confirm	By established deadlines	Notify Sponsored Financial Services immediately if individuals working on sponsored activity do not receive a report.
		Review project data	Monthly or bimonthly	Participate in the process of monitoring project costs, especially as it relates to individuals appointed on sponsored funds. Review account statements, salary confirmation, or labor distribution data as appropriate.

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PROCEDURES, CONTINUED

	Who	What	When	Description
3	Principal Investigator/Unit Administrator	Monitor personnel charges on sponsored awards	Throughout the year	Review labor distribution. Correct prospective allocations in Workday, and retroactive changes in KFS using the ST e-doc. (See Related Resources.)
		Review salary confirmation Data	Prior to payroll year-end cutoff	Confirm that all activities are reported. Review cost-sharing requirements. Verify that salary amounts are correct.
		Using firsthand knowledge or suitable means of verification make any adjustments to reports for year being certified and update future costing allocations	Prior to annual deadline	Cross out the percentage on the salary confirmation form, and indicate revised salary and percentage. Complete an ST e-doc for retroactive adjustments. Update prospective distribution in Workday.
4	Principal Investigator/Employee or Individual with Firsthand Knowledge	Certify salary confirmation(s) individually or departmentally	Prior to annual deadline	Obtain the employee's salary certification report (preferably, this is done by the individual requiring certification or the principal investigator). Return the completed report and copies of any adjusted entries to Sponsored Financial Services, Division of Financial Affairs, 341 Pine Tree Road.
5	Principal investigators, Unit Administrators, and Others Involved in the Salary Confirmation Process	Participate in training	Annually or as determined by Sponsored Financial Services department	Participate in training on salary certification and the salary confirmation process. Training may vary for those administering the process in a unit from those signing certifications. Contact Sponsored Financial Services for the current training requirements. PI training may be found in CULearn by searching the catalog for "500YRPD."

NIH Salary Cap

Every year since 1990, Congress has legislatively mandated a provision limiting the direct salary that an individual may receive under a National Institutes of Health (NIH) grant and certain other Department of Health and Human Services funds. For the purposes of the salary limitation, the NIH terms "direct salary," "salary," and "institutional base salary" have the same meaning. Base salary excludes any income that an individual may be permitted to earn outside of the duties to Cornell.

NIH grant/contract awards for applications/proposals that requested direct salaries of individuals in excess of the applicable **rate** per year are adjusted by the NIH in accordance with the legislative salary limitation, and include a notification such as the following: None of the funds in this award shall be used to pay the salary of an individual at a rate in excess of the applicable salary cap. Please see the salary cap summary and the time frames associated with salary caps at grants.nih.gov/grants/policy/salcap_summary.htm. Special accounting procedures are necessary when an individual whose 12-month equivalent institutional base salary (IBS) exceeds the cap is charged to an NIH award.

To document proper treatment of the salary limitation a separate cost sharing sub-account, funded by unrestricted institutional funds, must be established on each

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PROCEDURES, CONTINUED

award for each person exceeding the cap. The sub-account title should begin with "NIH CAP" followed by the description of the unit's choosing. The portion of the salary exceeding the cap is charged to this account.

For example:

1. Salary cap = \$180,000/year. This translates to a nine-month salary of \$135,000, or \$15,000/month. Current salary caps may be found at grants.nih.gov/grants/policy/salcap_summary.htm.
2. Individual's IBS = \$144,000/nine-month academic year.
3. Individual's charged effort on the project = 10%.

Since the individual is over the cap, the maximum that can be charged to the award for the 10% effort is \$13,500 (10% effort times the nine-month cap of \$135,000). During this period, though, the individual is paid \$14,400 for that same effort (10% effort times the nine-month salary rate). As a result, \$900 (\$14,400 minus \$13,500) must be charged to the cost sharing sub-account. The Workday costing allocation would reflect charging 9.375% (\$13,500 divided by \$144,000) to the NIH award, and 0.625% (\$900 divided by \$144,000) to the cost sharing sub-account. You will note that these two percentages equal the 10% effort.

Mathematically, the Workday costing percentage can be determined by:

1. Percent charged to award = $(\text{Effort} * \text{Cap}) / \text{IBS}$
2. Percent charged to cost sharing sub-account = $[(\text{Effort} * \text{IBS}) - (\text{Effort} * \text{Cap})] / \text{IBS}$

To determine the amount that should be in each KFS account or sub-account:

1. Award account = $\text{Effort} * \text{Cap}$
2. Cost sharing sub-account = $(\text{Effort} * \text{IBS}) - (\text{Effort} * \text{Cap})$

For further assistance on managing the salary cap, or on establishing sponsored sub-accounts, please refer to the Contacts section of this policy.

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APPENDIX: SAMPLE SALARY CONFIRMATION REPORT



FINAL Salary Certification Report, 2018

Organization: Organization X (OXXX)

Name: Doe, Jane E.

Position Number: 00123456

Employee ID: 1234567

Job Profile Name: Research Associate Sr

Fiscal Year Distribution*

Account	Account Name	SubAcct	SubAcct Name	SubFund	Function	Object	OSP #	PI Name	Cost Share	OSP	FY18 Salary \$	FY18 Salary %
1857300	Increasing Temp Rgnl Corn Yields	----	----	APFEDL	4300	5100	0	N/A	0		400.00	0%
1863015	DEPT SALARY RES	----	----	GNDEPT	4130	5100	0	N/A	0		2,653.00	31%
1863555	CALS RESEARCH SALARY SUPPORT	----	----	GNAPPR	4130	5100	0	N/A	0		12,618.00	15%
1867478	SIMMONS NITROGEN CONTRIBUTION	----	----	APFEDL	4300	5100	0	N/A	0		1,650.00	2%
1867478	SIMMONS NITROGEN CONTRIBUTION	3315	CS SubAcct Ctrl:IT/18	APFEDL	4300	5100	0	N/A	0		2,950.00	4%
1868450	NUU FD 75230 IMPROVE FUNCTION	----	----	CGNGOV	4300	5100	75230	Watts,Naomi	0		12,618.00	15%
1868750	CORN CROPPING SYSTEMS-VAN ES-	----	----	CGFEDL	4300	5100	52968	Bale,Christian	0		2,653.00	31%
Fiscal Year Distribution Total:											81,542.00	100%

*Excludes Academic Summer Salary that is certified separately.
 Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

As a requirement of funding we receive from federal and other sponsored agencies, we must confirm that the accounting of our salaries is correct. We need to ensure that the distribution of salary by account, award or institutional function is reasonable and accurate on an annualized basis. For graduate assistants, this document represents only the stipend portion of the appointment. Other components of assistantships are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Having first-hand knowledge or using suitable means of verification** please sign this form after you have reviewed, initialized corrections where appropriate, and confirmed that the salary distribution represented on this document accurately reflects the work performed. Project leaders or faculty may sign on behalf of their group.
 Signed: _____ Date: _____

**Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having first-hand knowledge. Refer to University Policy 3.11.

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