

WWU Standard on Calculating Faculty Research Time for Cost Share

Definitions

Units of Faculty Effort For the purposes of cost-sharing calculations, faculty effort over the 9 month academic year is apportioned into 36 units, grouped into three categories: teaching, service, and research or creative endeavors (“research”). In a given academic year, the number of faculty effort units in the teaching category equals the number of course credit hours taught. The balance of effort units is divided between service and research categories as determined by the faculty member and chair

Faculty salary The 9-month, full-time salary of the faculty member.

Fringe Benefits Fringe benefits are calculated as a percentage of each individual’s salary.

Negotiated DHHS F&A rate The facilities and administrative rate approved for Western Washington University by the Department of Health and Human Services

Background

Occasionally, an agency may require cost share (“match”) as a condition to sponsoring a research project. In such cases, the university may, with certain restrictions, use a portion of the faculty member’s research effort (salary and benefits) devoted to the project as cost share. Any research time used as cost share must be pre-approved by the Department Chair and College Dean and be consistent with the terms of the grant or contract as well as University policy. This Standard addresses the method used to compute the cost of a faculty member’s research or creative endeavor devoted to the project as cost share; it does not address policy or process for department or college-level review and consideration of research effort devoted to the project to use as cost share.

Cost Computation

Step 1: Determine the number of research effort units available during a given academic year:

(Number of available research effort units) = 36 – (teaching effort units) – (service effort units) – (number of research effort units already committed to other projects)

Step 2: Determine how many research effort units will be dedicated to the project as match. This may not exceed the number of research effort units available. The cost is computed as follows:

(Cost Share Salary) = (Faculty Salary) / 36 × (number of research effort units devoted to project)

(Fringe benefits) = the full fringe benefits costs associated with the Cost Share Salary

(Indirect costs)[‡] = (Cost Share Salary) × (WWU DHHS negotiated rate)

Total Cost Share = (Cost Share Salary) + (Fringe Benefits) + (Indirect Costs)[‡]

[‡]Funders have varying policies on whether or not Indirect Costs may be used a cost share.

Example: a faculty member is pre-approved by their chair and dean to use a portion of their research time on the project and as cost share. The faculty member has determined that 3 units of research time will be devoted to the project and may be used as cost share. Cost share is required under the terms of the grant, and the funder will allow uncollected indirect costs to count toward the match. Their full-time 9-month salary is \$72,000.

Cost Share Salary = \$72,000 / 36 × 3 = \$6,000

Fringe Benefits = \$6,000 × 33% = \$1,980

Indirect Costs = \$6,000 × 52.3% = \$3,138

Cost Share, if indirect cost are allowed = \$11,118 (Cost Share, if indirect costs were not allowed = \$7,980)

Note: 4 units is the equivalent of 1 month of effort.