Calculations for WCU

While the following is a typical example of calculations for a research/scholarly project, be sure to check each RFP for special conditions that apply. There may be minor changes or requirements for justification or method of calculation that are exceptional. Please contact your representative in the Office of Research and Sponsored Programs for more information.

SALARIES AND WAGES

Under the line item(s) for Salary and Wages, only the actual salaries and wages are calculated. Fringe Benefits are calculated separately. These lines are for WCU personnel or students only.

Academic year salary

A Typical course load is 4 courses per semester or 8 courses per year for each faculty member at WCU. Salary is based upon contractual agreement.

- One course for one semester = 1/8 (0.125) release time (AWA in local vernacular)
- Two course releases for each year (usually one each semester) = 1/4 (0.25) release time

Therefore: if you want to buy out of one course for an entire academic year the calculation is as follows:

0.125 X 9 month contract salary (as found in CBA) = $xxxx (rounded to nearest dollar)

Summer salary

Faculty at WCU are on 9 month contracts. Summer salary can therefore be obtained for 3 months or less.

- One month summer salary = 1/9 X 9 month contract salary X 1
- Two weeks summer salary = 1/9 X 9 month contract salary X 0.5

Staff

Hourly rates are determined by contractual agreement. Each position has its own rate, check with personnel or ORSP to obtain rate. To calculate wages you will need to concretely estimate how much time employee will spend per week over how many weeks. Because most staff members are on a 12 month contract, their work on a sponsored project will most likely be paid as dual compensation. Before adding a request for dual compensation to a budget, contact the appropriate department chair and/or academic dean to ensure approval of the employee's request for dual compensation. Example: $wage/hour x 20 hours/week x #weeks = wages from grant

$15/hour x 20 hours/week x 40 weeks = $12,000

Students

Graduate Student Workers and Undergraduate Student workers are paid an hourly wage for their work.
Total Wages= weeks X hours per week X hourly wage
- Students may work 40 hours a week during the summer
- Students may work 20 hours a week during the Academic Year

Graduate assistantships include stipend and tuition remission. Check with ORSP for current costs.

**FRINGE BENEFITS** Fringe benefits MUST be added to all WCU salaries requested included on grant proposals to external sources. The Pennsylvania State System of Higher Education (PASSHE) is the ONLY agency that specifically excludes fringe benefits, however, fringe benefits on PASSHE grants must be charged to another source.

Academic year faculty salary 45.7% (requested salary * 0.457)

Faculty summer salary 32.07%

Staff. Figure will vary. Contact ORSP for accurate figure.

Student hourly wages (over the summer only) 7.65%

**INDIRECT COSTS**

Indirect costs must be included on all proposals to external agencies, unless an agency specifically excludes them. Our negotiated rate is 37.7% of modified total direct costs. Some agencies require a different rate than this one. They will specify their rate in the RFP. Use the agency specified rate if it is different than ours. Be aware that their rate may use a different base as well. Use their base to calculate the IDC. For example, the U.S. Department of Education usually specifies that IDC = 8% of total direct costs. For that agency, you will take the total of all direct costs and multiply by 8%.

**EQUIPMENT**

Remember that the rate to use is the lesser of the agency rate or the institutional rate. Although the federal cutoff to determine if a cost is equipment or supplies is $5,000, the cutoff amount for the State System of Higher Education is **$500**. Therefore, any single item that matches or exceeds $500 is considered to be equipment. Itemize equipment items on budget sheet and justify in budget notes.

**TRAVEL** Transportation

Air: must use economy coach whenever possible

Auto: current mileage rate = $.565/mile

Per diem

Per Diem must be used when calculating all travel costs:

Per Diem Rates are set forth by the US General Services Administration, and can be found here:
Contact ORSP for help in calculating travel costs.

Domestic travel for a conference is generally around $1,000 total. If you go much over, justify profusely.

Foreign travel: itemize costs and justify.

**PARTICIPANT SUPPORT COSTS**

Use if people from outside the university are participating in the study.

**OTHER DIRECT COSTS**

**Materials and Supplies:** good estimate, must be justifiable. Contact ORSP for more information about what supplies can be charged.

**Publications costs/Documentation/Dissemination** Page charges, etc. for publications resulting from the project.

**Consultant services** - sometimes a flat rate that includes travel, etc. Sometimes a rate for consultation with travel separate. Check with your consultant about this matter. If travel is separate, show your calculations for total consultant costs in the budget notes.

**Computer services** - local and/or external.

**Subawards** - Use when part of the project will be conducted at another institution under the guidance of a different researcher/scholar. Separate itemized budgets must be prepared for the subcontract. WCU will also require a letter of support from the authorized organizational representative from the co-PI's institution, as well as a statement of work detailing the tasks to be completed on this project.

**Other** - general stuff such as postage, copying, advertising, recruitment, etc. not covered in prior categories.

**COST SHARING/MATCHING**

There are many ways that required cost sharing requirement for proposals can appropriately be met. It is very important that proposal authors discuss this with the Associate Vice President for Sponsored Research and the appropriate Dean. This is not something that can be figured out within a few minutes, so having these discussions early in the process is important.

**BUDGET NOTES**

For each category of cost, show all of your calculations. Some items, particularly equipment, will require strong justification of need. Any departures from customary amounts also will require strong justification of need.